

# NATIONAL MUNICIPAL REVIEW

JANUARY 1953

VOLUME XLII, NO. 1

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Distributed with February Issue

PUBLISHED BY THE  
NATIONAL MUNICIPAL LEAGUE

# The National Municipal Review

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# NEWS for League Members

## Conference 'Tones Up' Civic Spirit

It is difficult to measure the results of an annual get-together like the National Conference on Government. But the fact that this annual League event regularly provides the impetus for achieving civic improvements, stimulates thinking, airs successful—and unsuccessful—government practices from all corners of the nation and, in general, "tones up" the civic spirit of all participants is well established.

The following comments on the San Antonio Conference were among the many received at the League office:

"It was far and away the best conference of any kind I have ever attended. I came away with a host of new ideas which I think will be of great value to us here in Worcester."

MARTHA LINDEGREN, Executive Secretary, Citizens' Plan "E" Association of Worcester, Massachusetts.

"I have been particularly interested in noting the comments coming from members of the city government who attended. Invariably it has been the means of increasing their enthusiasm

and enlarging their perspective of government at the local level. I only wish it were possible to have more of the city managers attend these meetings. There is not a single manager who would not profit immeasurably."—C. A. HARRELL, City Manager, San Antonio.

"Congratulations on the best conference in my experience. The combination of your work and the hospitality of the people of San Antonio was wonderful." — KARL DETZER, Roving Editor, *Reader's Digest*.

"I was tremendously impressed with the work which the National Municipal League is doing, with the dedication to that work of all the people associated with the League, and with the heart-warming enthusiasm of the American citizen groups in their attempts to improve their local governments." —VERNON C. MYERS, Publisher, *Look* magazine.

"I want to thank you for one of the finest experiences of my life. San Antonio was the finest conference I've ever

(Continued on page 60)

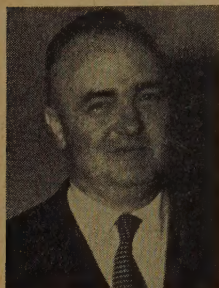
...ene during the November 18 luncheon at the Conference in the Gunter Hotel, San Antonio, at which Thomas R. Reid, director of civic affairs, Ford Motor Company, delivered the principal address.





## Conroy Wins LaGuardia Award

Edward G. Conroy, executive vice president of the Research and Planning Council in San Antonio, Texas, has won the 1952 award of The La Guardia Memorial Association. He was one of several nominees suggested by the League at the request of the Association.



Edward G. Conroy

The award is given annually to "an individual or group in recognition of outstanding contribution in the interest of vigorous, efficient municipal government and in the furtherance of those ideals of local democracy and self-government exemplified by the late Fiorello H. LaGuardia, mayor of New York from 1934 to 1945."

Mr. Conroy played a vital role in the adoption in October 1951 of the council-manager form of government for San Antonio, ridding the city of a boss- and machine-dominated political organization. He helped organize the Citizens Committee for Council-Manager Government that sparked the campaign and was instrumental in securing the election of the entire slate of nine endorsed councilmanic candidates. In addition, he helped to win improvements in local public health and public hospital administration, real property tax assessments, the city's personnel system and the financial and administrative organization of all city departments. The award was presented Saturday, Decem-

ber 13, at a ceremony in the Astor Hotel in New York City.

## Cookingham Visits League Offices

L. P. Cookingham, city manager of Kansas City, Missouri, visited the League office on December 1 while in New York to participate in America's Town Meeting of the Air.

He also appeared before the Citizens Union committee which is exploring the advisability of the council-manager plan for New York City. George S. Van Schaick, NML vice president, is chairman of the committee. Other League officers serving are Henry Bruère, president; Richard S. Childs, chairman of the executive committee; and Alfred Willoughby, executive secretary. Bayard H. Faulkner, a member of the League council, is also on the committee, which consists of 33 members considered authorities on governmental problems.

Mr. Cookingham spoke for the council-manager plan and Mayor Joseph S. Clark, Jr., of Philadelphia for the strong mayor-administrator plan on the radio forum posing the question, "Good Local Government—Mayor or Council-Manager?"



Author meets critic as Richard S. Childs, who wrote "Civic Victories," listens to the comments of Mrs. Lawrence Coe of Memphis at the National Conference on Government in San Antonio. Looking on is Mrs. R. Hudson Vunk, also of Memphis. The book, recently published by Harper & Brothers, surveys civic battles and progress during the past 40 years.

# National Municipal Review

Volume XLII, No. 1

Total Number 428

Published monthly except August  
By NATIONAL MUNICIPAL LEAGUE

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The contents of the REVIEW are indexed in *Index to Legal Periodicals*,  
*International Index to Periodicals* and *Public Affairs Information Service*.

Entered as second class matter July 11, 1932, at the Post Office at Worcester, Massachusetts. Publication office, 150 Fremont Street, Worcester 3; editorial and business office, 299 Broadway, New York 7. Copyright 1953 by the National Municipal League.

Subscription, \$5 per year; Canadian, \$5.25; foreign, \$5.50;  
single copies 50 cents.



## Editorial Comment

### Unscrambling the Issues

**O**RDINARILY, the bigger the turnout at the polls the better the prospects of a good cause put to a vote of the people. Most citizens want good government. This has been demonstrated not only by the public opinion polls but by ballots in innumerable elections when the chips were down and the issues clearly drawn. Consequently, such propositions as an improved city charter, a modernized county government, a call for a constitutional convention or financing for a needed improvement program usually have easier sledding at a general election than at a special election where more work has to be done simply to get out the vote.

This rule did not work last November, however, in a number of places where important propositions failed to show the strength that past experience would have led one to expect. Apparently the intense interest in the national election blanked out for many voters much of the information on the local issues that would ordinarily have won their support. There is also evidence that campaigning for the issues was some-

what crimped because natural leaders were deeply involved in the national election.

There are limits to what citizens can do at any one time, as the advocates of the short ballot pointed out long ago. In view of the great importance and high emotional content of national issues at this time, it may well be that citizens should generally avoid presenting important local issues at the time of national elections.

Five states, including New Jersey by act of its 1947 constitutional convention, have separated state elections entirely from national elections. In more than half the states people vote for governor every time they vote for president, while in the rest governors are elected at the time of the mid-term Congressional elections. More states had better follow New Jersey's recent example and get their state elections into odd years. This would be relief for the harried citizen and help the states maintain a healthy independence, able to compete for power with the Washington leviathan.

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### A Great Conference on Government

**B**Y VIRTUE of its status as an All-American City of 1951, San Antonio has the distinction of entertaining the National Municipal League at its 1952 National Conference on Government—coming to Texas for the first time.

That event brings here some 300

of the nation's foremost political scientists, civic experts and business leaders to address general meetings or lead round-table discussions on practical problems which have arisen in the everyday business of running a city or governing a state. For 58 years past, the League has been applying the methods of the business-

man and the scientist to government—the people's business.

Indeed, the League largely has created municipal procedures. All along it has served as a clearing house of ideas and of lessons learned by experience. It has given the people council-manager government. By encouraging research in universities and endowed foundations, it has seen the new method of running a city constantly improved.

Thus the League has done all that the devices of organization and method can accomplish toward creating the well governed city—that would put every tax dollar to work serving all the citizens' interests. It

is true, of course, that no government is better than the men who run it. But the League has devised model charters for city and county and a model constitution for the state. It has kept those instruments up to date.

This annual Conference sums up a year's progress in the science of government and charts a course of study and action for the year ahead.

... This Conference should, and doubtless will, arouse a more alert interest in public affairs. There is a formula for achieving good government.

Editorial, *San Antonio Express*, November 16, 1952.

### 'Why Cut Your Own Throat?'

ONE day this autumn, in Easton, a man from Erie got to his feet at the general assembly of the Pennsylvania League of Third Class Cities. The man, a city official, told the assemblage:

"I'd like to present a resolution before this group regarding home rule for Erie. We'd like to put the matter of city manager government for Erie to a vote. As you gentlemen know, such action would have to be authorized by an act of the state legislature.

"We'd like the cooperation of the legislators from your districts to help put this bill across."

An uneasy ripple of chatter went through the assembly. It was the fatter sort of background noise that happens when an unpopular topic comes up before any group.

"Siddown, mister!"

It was a rowdy, but authoritative voice from the rear—a voice that seemed to speak for the entire assemblage.

"Sit down!"

"What are you trying to do—cut your own throat?"

Members of the League of Third Class Cities are elected public officials from 46 Pennsylvania cities whose populations range from that of Corry (7,872) to Erie (130,125).

Expenses to attend the meetings come from tax funds. The dues (Erie pays \$1,065 next year [1953]) are paid "courtesy the taxpayers."

And here were these men, presumably "representing the people." They were fattening up at the taxpayers' expense. They were dismissing a vital municipal matter without according it the dignity of formal action.

In brief they were using tax funds to keep the taxpayer from getting a fair shake.

"Sit down," indeed!

Richard R. Haratine, in *The Erie Dispatch*, December 11, 1952.



# Local Government Abroad

*Its strengthening, and citizen participation in it, a prerequisite to strong national units the world over.*

By JOHN D. CORCORAN\*

**D**URING the past several years there has been a resurgence of interest in municipal and other local government units in many countries. This resurgence has been manifested in national legislative bodies by revisions in basic municipal law, in considerable attention by the municipalities themselves to such relatively new municipal functions as planning and housing, and by increased vitality and activity on the part of organizations and associations of municipalities and municipal officials.

The subject of local government has been receiving increasing recognition in the journals of administration and in textbooks and other literature. Municipal problems are beginning to receive some attention in the training and technical assistance activities of the Organization of American States, the Institute of Inter-American Affairs, the Colombo Plan, the U. S. Mutual Security Agency and the Technical Assistance Division of the United Nations.

One of the reasons for this resurgence of interest is the role of local government in national and

international stability, order and survival. There are, of course, many other reasons and motivations for strengthening local government, some of them as abstruse and nebulous as the reasons for progress or civilization or greater enlightenment.

We in the United States can deplore the efficiency or morality or obsolescence of some of our local government institutions, and the very existence of such organizations as the National Municipal League is testimony to the fact that we have by no means reached a millenium in government at the local level. Comparatively, however, our local governments have played a strong role in our national social order and, perhaps because I have no other point of departure, I have to indulge in the possibly unpopular exercise of contrasting the relative role of American local governments with those in other parts of the globe.

Strong local government is a heritage of the American people. More specifically, it is a heritage of British North America. Nowhere else in modern times has the municipality attained the stature of those to be found on this continent in terms of political role, authority exercised, functions performed and services rendered. The strength of our municipalities is the direct outgrowth of the manner in which the continent was settled—settled primarily by individuals whose desire it was to manage their own affairs. It is a

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\*Mr. Corcoran has been a field supervisor of Public Administration Service since 1946. He has supervised, conducted or participated in numerous administrative surveys both in this country and abroad, including public administration technical assistance programs in Taiwan, Iceland, Thailand and El Salvador, and was consultant to the Puerto Rico Commission on Reorganization in 1949. This article is Mr. Corcoran's address before the National Conference on Government, San Antonio, November 19, 1952.



heritage of which we may justly be proud, but it is also a phase of our social and political background frequently taken for granted without considering its uniqueness.

We believe in our municipalities. By that I mean we believe they are a distinct and invaluable part of our political life, of our social and economic fabric. We are concerned when they are not run as we feel they should be, and we form associations and civic groups to do something about it. We are concerned when we note the shrinkage of local revenue sources at a time when we want our cities to do more and more things, at a time when costly modernization of facilities must be undertaken; and we view with misgiving the transfer of an increasing number of functions to larger, less responsive jurisdictions which have more resources at their disposal. But the fact remains that local government is the base from which we started, the foundation upon which, historically, we have erected the structure of our state and national governmental systems.

#### Assistance to Other Countries

Today, the free nations of the world are engaged in a vital struggle to preserve their independence, the personal liberties of their citizens and their cultural and economic heritage. We of the United States are principal participants in this struggle and our industrial, agricultural, military and moral resources are committed that we and our allies may survive. Many of our friends have a double battle to wage, for not only must they contribute to the total effort but they must at the same time endeavor to achieve that degree of internal well-

being, prosperity and security that we have long enjoyed and which provides the moral tone and resource reserves without which no great undertaking can long be sustained. In this second battle we too are also engaged through the provision of economic assistance to our mutual allies and technical aid to help them make the best use of their own and the shared resources.

The problems we face in this program are far more basic than many have realized or have wanted to admit. We are face to face not only with the task of improving the mechanics of resource utilization but also with the greater task of providing assistance in the strengthening of the institutions of government, the institutions through which action must be taken to provide internal development in each country concerned. This does not mean that we are concerned with changing the form of government or in interfering with the sovereignty of other nations. It does mean that we are interested in improving and strengthening the processes of government when other nations by their own decision join with us in the task we have undertaken and request our assistance in making their participation more effective by improving their internal administrative systems and strengthening their governmental institutions.

Some forms of aid are perhaps considered to be beyond the bounds of what our government might with propriety undertake. Our private professional and technical resources, however, need not be thus restrained by the fear of treading upon the tender toes of sovereignty. As political scientists, as practitioners of the

art and science of government and administration, we are faced with a challenge that fires the imagination and calls for the best effort that we can possibly put forth.

One problem that has increasingly been brought to the attention of governmental leaders throughout those nations striving for democratic government is the weakness—and in some cases the total absence—of local self-governing political units. National leaders, concerned with programs that impinge upon the lives of individual citizens in local communities, have turned their attention to the small municipalities and the rural districts and in many cases they have found a political vacuum.

#### **Local Governments Important**

The significance of this discovery may be grasped in part when one considers the role that our state and municipal governments have played in the administration of national programs over the past 40 years. More perceptive leaders, in noting the absence of vigorous political life at the municipal level, have drawn some conclusions as to why national government has often been weak, unstable and dominated by self-seeking military and economic cliques. Government has been too narrowly based and has lacked the broad foundation provided by active citizen participation in the affairs of the local community in which the majority of people live.

There is today a strong interest in the development of local government in areas that have for centuries known nothing but the total monopoly of governmental affairs by national administrations. This is a

new development of major political significance. When the matter has been thoroughly explored, we may well find that we will have come upon at least one of the reasons why so many experiments with novel constitutional systems at the national level have provided an ineffective basis for political democracy in so many countries of the world. On the other hand, the interest may be a passing one, a mere fad that is being transmitted from one country to another. Unless significant steps are taken to prove the worth of local government, to demonstrate that it can effectively participate in and bear some share of the burden of national economic and social development and thus contribute to a stable national political life, the opportunity may be lost.

Our own municipalities have much to contribute at this point. They have a vast reservoir of experience in a great variety of municipal functions. Our cities have developed excellent techniques for the operation of municipal services, including not only those for the protection of life and property and the maintenance of order but also those that provide our common utilities, plan and construct our schools, our streets, our parks and our facilities for recreation. We have developed techniques and processes of municipal organization that have stood the test of time and proven their worth. Unfortunately, important as these things are, they somewhat miss the point. Problems far more basic must be faced and solved before these contributions can be brought to bear effectively in many countries.

First of all, not a great deal is



known about local government in the various sections of the world. That is, data are fragmentary and exclusive, making it most difficult if not impossible to compare the status of municipalities in Southeast Asia with that of similar units in the Near East, Southern Europe and Latin America. Conditions that have attended municipal development or that have impeded it may differ greatly among these regions or within a given region. The lack of adequate information makes generalization difficult and hazardous. Two things, however, are clear. In each of the areas mentioned, citizen participation in local civic affairs is extremely limited or virtually nil. In each of the areas there has been recent recognition of the need for action to strengthen local government institutions and inject some life into them. The question is, how?

#### Approaches to Improvement

The extent of the problem may best be indicated by a brief review of known factors that affect local government in most regions outside North America and certain sections of Western Europe.

*Scope of Municipal Functions.* In a great number of countries, functions that we have traditionally considered municipal are the responsibility of national administrative departments. These include police, fire, public education, institutional care and public works functions. Once all the activities related to these functions are removed from local jurisdiction, there is little left to stimulate citizen interest in local government. Frequently, all adjudicatory functions and all electoral administrative activ-

ities are assigned to national government agencies, thus reducing still further the scope of municipal operations. Commonly, functions that have remained within the purview of local officials include those of water supply, park maintenance and street cleanliness and sanitation. The issuance of local business licenses is also a frequent municipal activity; it is often the chief source of municipal revenue. These generalizations do not hold true in many of the larger cities and national capitals but they do hold for a vast number of sizeable local units in many countries.

*Resources of Municipalities.* Local government in many areas is characterized by the absence of local taxing power. Rather, municipalities are authorized to collect and use certain taxes assigned them by the national government. Often, where some taxing power is permitted, it is rigidly limited and subjected to continuous scrutiny by national authorities. Not only must any change in tax base be approved centrally but so must even minor alterations in rate structure. Thus, in final analysis, responsibility remains with the central government and all that remains to the municipal governing body is the power of suggestion.

Any comparison of revenues and disbursements of local authorities as contrasted with those of national governments will usually reveal that municipalities control only a minor proportion of total governmental resources in the majority of countries. The proportion, of course, directly reflects the few functions performed by the local units, but it is also indicative of the fact that these units can do little about increasing their

resources to undertake activities considered desirable but not performed by the central administration.

It would seem needless to add that the use of grants-in-aid is most uncommon. Occasionally local resources are supplemented by central government funds, but when such is the case specific uses are indicated and virtually all discretion removed as to use of the grant. It is not a question of using the money for personal services but of using it to pay the salary of a specific official or employee.

*Control of Municipal Activities.* In many countries, municipal budgets must be reviewed and approved by a central government agency before they may be executed. Thus the local government unit is not even permitted to spend such funds as are available in the manner they might prefer. Further, control is often provided by pre-audit of municipal expenditures by a central government agency or its representative, thereby removing the detail as well as the substance of local fiscal freedom. Many larger cities have avoided such minute control by reason of its being impractical to maintain, but the smaller the unit the tighter the control is apt to become.

All controls are not financial. Review of statutes establishing the system of local government in many jurisdictions reveals that central control officials have adjudicatory authority over the decisions of municipal councils and municipal administrative officers. Not only may decisions be reversed by these central government officials but complaints by citizens against local government officers may be heard by them and

fines imposed when, in the view of the central representative, some indiscretion has been committed. In one country, at least, a centrally appointed provincial governor has authority to fine municipal councilmen for not attending sessions of the council. No doubt some will see value in this arrangement but it is hardly a system designed to stimulate interest in serving on the council.

*Selection of Local Officials.* Most countries provide for at least some elective local officials. These may include a mayor, but there are many examples of systems in which the mayor is centrally appointed even though his salary—if any—is paid from local resources. In some cases there are no local legislative bodies and, in others, such bodies are the first to be dissolved at the first sign of political unrest. Even where municipal legislative organizations are popularly elected and exercise a fair amount of authority, changes in national administrations, particularly when accomplished by other than electoral means, are likely to be accompanied by a clean sweep at local levels.

### **The Challenge Before Us**

Taken singly or together, the conditions indicated present a pretty dismal picture of local government in many parts of the globe. None of the generalizations are wholly applicable in any particular country, but to a considerable degree all are at least partially applicable in most countries outside of North America and parts of Western Europe. Those who seek to strengthen local government have embarked upon an enor-

(Continued on page 45)



# Puerto Rico Modernizes Courts

*Judicial system provided by new constitution calls for unified setup with chief justice as administrative head.*

By A. CECIL SNYDER\*

ON July 25, 1952, Puerto Rico emerged from the colonial status which was imposed on it by Spain for four centuries and by the United States for the last half century. Puerto Rico is no longer an involuntary dependency. It is now a commonwealth in a voluntary association with the United States and with complete autonomy over its local affairs.

As a part of this great reform Puerto Rico has been able to overhaul its judicial system. By virtue of a compact between the Congress and the people of Puerto Rico, on July 25 a new constitution, written and approved by the people of Puerto Rico, went into effect. Article VII is the judiciary article which we think is one of the best which could be devised.

A new judiciary act, which fills in the details of the broad outline laid down in the judiciary article, was

\*Justice Snyder is acting chief justice of the Supreme Court of Puerto Rico. He has been an associate justice of that court since 1942. From 1934 to 1942 he was United States Attorney for Puerto Rico. He is chairman of the Bar Examiners for Puerto Rico, has been visiting professor at the School of Law of the University of Puerto Rico and acting United States district judge for Puerto Rico, has arbitrated labor disputes in railway and sugar disputes there, and has served as chairman of industry committees to fix wages in Puerto Rico under the Federal Fair Labor Standards Act. This article is Justice Snyder's address before the National Conference on Government, San Antonio, November 17, 1952.

approved by the legislature of Puerto Rico and also went into effect on the same date. In a discussion of the act which appeared in the *Yale Law Journal* for November 1952, Judge Charles E. Clark characterizes the act as "the most complete realization yet known of the ideal of a modern and efficient judicial system."

To appreciate the reforms effected by the new constitution and the new judiciary act, it is necessary to look briefly at what they replaced. As in most states, in the past Puerto Rico has been plagued with a crazy-quilt system of courts. It was difficult and sometimes impossible to tell in which court a case was supposed to be filed and tried. After years of costly litigation, one would be likely to discover that he had sued in the wrong court and would be compelled to start all over again. Or, worse yet, the right to institute a new suit in a different court might be barred by the statute of limitations, with the result that litigants never had a hearing at all in the courts on the merits of their cause. Moreover, under our old system of air-tight compartments, in which each court operated in isolation from all other courts, there was no way to relieve overworked judges by transferring some cases in their courts to judges who had little to do.

The most striking feature of the judiciary article of the constitution is the manner in which it attacks these vexatious problems. Section 2 of article V of the constitution is the

basic provision for both these matters. It states: "The courts of Puerto Rico shall constitute a unified judicial system for purposes of jurisdiction, operation and administration." This is supplemented by section 7 of the same article which authorizes the Supreme Court to adopt rules for the administration of the courts and provides that the chief justice shall direct the administration of the courts with the assistance of an administrative director.

The legislature was quick to carry out the mandate of the new constitution. It accomplished this by establishing for all of Puerto Rico a single court known as the General Court of Justice. This means that henceforth every judicial action must take place in this one court. With one fell swoop Puerto Rico eliminated all the troublesome questions which have harassed the courts and litigants for generations as to which court has what lawyers call "jurisdiction" to try a particular case. In addition, the existence of a single court enables the chief justice to perform effectively his important function of administration of the courts.

#### Setup of Courts

Creation of the General Court of Justice did not in itself automatically establish a detailed and orderly system of handling judicial business. Within that single court section 1 of the judiciary act places the Supreme Court as the court of last resort; it also creates a trial court known as the Court of First Instance. In turn, the Court of First Instance consists of two divisions, the District Court and the Superior Court. The lowest court—that is, the District

Court—is given the power to try most misdemeanors (minor crimes) including traffic cases and civil cases up to \$2,500; the Superior Court tries felonies (serious criminal cases), civil cases involving more than \$2,500 and all divorce, tax and condemnation cases and probate matters. Perhaps I should state parenthetically, for a better understanding of our system, that all civil cases are tried by a judge without a jury in Puerto Rico and that in criminal cases only felonies are tried before a jury.

This distribution of trial work within the Court of First Instance is not designed to reinstate all the horrors of problems of jurisdiction. Indeed, to revive them would be to violate the constitutional mandate for integration of the courts. The only purpose of this distribution is to lay down some general standards as to what type of cases are usually cognizable in what places and by what judges. The judicial business is thus divided by giving the judges in question "scope of power" over such cases. It is what lawyers sometimes call "venue" as distinguished from "jurisdiction."

But the important thing is that section 10 of the judiciary act makes it clear that this distribution of judicial business between the District and Superior Courts can never be used as an excuse to claim that a particular court does not have jurisdiction over a case tried by it. Judge Clark, in his article, predicts that section 10 is destined to become famous. It provides in substance that every case shall be filed in the appropriate part of the appropriate division of our single General Court of Justice; *but no case shall fail on*



*the ground that it was submitted to the wrong part or division.* It may be heard where filed if the parties agree and the judge does not object. If one of the parties objects, or if the judge himself objects, it is not heard where filed. However, instead of being dismissed as formerly, it is simply transferred to the appropriate part or division.

This provision, so far as is known, has no counterpart anywhere else in the United States. Its importance lies in the fact that years later a party cannot, as in the past, make a collateral attack on a judgment on the ground that a trial court had no jurisdiction.

I turn now to the inevitable corollary of an integrated system of courts for purposes of jurisdiction—an integrated system of administration of the courts. As indicated earlier, under the constitution the Supreme Court prescribes the rules of administration for the courts and the chief justice is the administrative head of the entire judicial system. It was both logical and imperative for the constitution to vest the power to write rules of administration in the Supreme Court. The legislature cannot be expected to be familiar with such details; also, as an equal and independent branch of government, the courts should run their own internal affairs without interference by the executive or the legislature. Once the rules are written—which has now been accomplished in Puerto Rico—the chief justice administers the entire judicial system in accordance with them.

The unification of the courts for purposes of administration as provided in the constitution is reinforced

by the judiciary act. It requires the chief justice to assign trial judges to conduct sessions of the Court of First Instance, that is to say, the District and Superior Courts. More important, the chief justice may modify such assignments and may make reassignments as the need may arise. This means that he may assign a judge to a different locality or to a different type of case; it also means that he may assign a district judge to a Superior Court or vice versa.

This provision is exceedingly important. With a single court of justice, no trial judge is now a judge solely in some particular location or court. But the greatest virtue of the power of assignment is that overworked judges will get relief from other judges; underworked judges will have their calendars filled out or will be sent to other places to help clear up backlogs of cases.

#### Effective Weapon

This complete mobility of judicial manpower is the most effective weapon yet devised in the effort to distribute judicial work fairly and to assure rapid and impartial adjudications of cases on their merits.

It must be pointed out, however, that the power of assignment and reassignment by the chief justice will operate effectively only if the chief justice is aided by a modern and efficient Office of Court Administration. In Puerto Rico the post of administrative director was deemed of such importance that it was created in the constitution itself. Under the judiciary article the administrative director is appointed by the chief justice and serves at the latter's will. The act describes in

detail the functions of his office. The old and highly undesirable system whereby the housekeeping of the courts was conducted by the attorney general has been eliminated. All problems of personnel, procurement, space, accounting, etc., are now handled for the courts by the Office of Court Administration.

But more important than these matters, the judiciary act and rules of administration require periodic reports from the trial judge. These reports, which will be published, serve two main purposes. In the first place, they will undoubtedly stimulate the trial judges to greater efforts and thereby avoid delays in the disposition of cases. Secondly, they will contain live and meaningful statistics which will enable the administrative director to advise the chief justice as to the necessity of assignments and reassignments to particular places.

Two additional points should be made as to assignment of judges:

First, although it is theoretically possible, we do not contemplate a system whereby trial judges will be continually riding circuit. Obviously, there are many advantages in having a judge try cases in a community of which he is a part. Generally speaking, judges will continue to sit in one locality. They will be moved only occasionally to help in other places or in other types of cases where dockets are temporarily congested.

Second, elimination of all jurisdictional barriers and creation of a single court of justice does not necessarily mean that we shall lose the specialized skills of particular judges. Specialized courts—such as our former Minor Guardianship, Supply Appeals, Tax and Condemnation

Courts—have of course been abolished and merged into our one General Court of Justice. But we can and will still have specialized judges through assignment by the chief justice to a specific type of case. Such judges will always be subject to temporary assignment to other places or other types of cases.

The legislature of Puerto Rico has been most conscientious in carrying out the spirit of the constitutional provision that the courts are administered by the chief justice. In the light of the fact that appointments of the court personnel have been traditionally regarded as political patronage, the legislature exercised remarkable restraint in providing in the judiciary act that the chief justice shall appoint and supervise virtually the entire personnel of the court system, including clerks of court and public defenders.

#### **Rules of Procedure**

Integration of the courts and administration by the courts themselves is not the whole story. The judiciary article of the constitution supplies other tools for use in the establishment of a modern and efficient judicial system. Section 6 authorizes the Supreme Court to adopt rules of civil and criminal procedure and of evidence. These are submitted to the legislature and go into effect unless disapproved by the legislature. This may not seem like a dramatic reform to laymen, but there are many pitfalls and delays which litigants encounter in the courts by virtue of obsolete and complicated procedure which busy or indifferent legislatures never get around to changing.



The courts are both eager and peculiarly qualified to write their own rules of procedure and evidence. And the elimination of the requirement of affirmative approval by the legislature gives the promulgation and amendment of such rules a greatly needed flexibility. Wherever this method has been tried in federal and state courts it has been enormously successful in cutting down the red tape, costs and delays of litigation. We are actively working on rules in Puerto Rico and are confident that we shall achieve a similarly successful result.

When the judiciary act was being drafted, considerable thought was given to the problem of increasing the dignity, prestige and power of the District Courts, the lowest rung in our hierarchy of courts and the court closest to the people as a whole. One step in this direction as already noted was inclusion of the District Courts in the single General Court of Justice. Another was a substantial increase in salary of the judges. But the most important step—perhaps, next to elimination of the concept of jurisdiction from our judicial system, the most notable improvement effected—was the abolition of trials *de novo* in appeals from the District to the Superior Courts. The previous system of beginning a case all over again in the Superior Court on appeal from the District Court was indefensible and wasteful. Under the new system appeal from the District to the Superior Court is similar to appeal from the Superior to the Supreme Court—that is to say, the appeal is based on the record and is solely on questions of law. Now that their judgments will not be

entirely disregarded on appeal, the stature of our District Courts has been greatly enhanced.

Incidentally, an interesting sidelight arose when it was first proposed to make our District Courts courts of record for purposes of appeal. We were faced with the difficulty that we had neither the funds nor personnel to supply the 55 District Courts with stenographers. The judiciary act as introduced provided for appeal based on the trial judge's notes. This was amended on the floor of the legislature to require that mechanical recorders be used in the District Courts to record the proceedings whenever requested. The recordings are used in the Superior Court whenever it is alleged that the judge's notes are incorrect. So far as we have been able to discover, mechanical recorders are not used in any other judicial system. Our District Courts are also unique in that the number of their judges may be expanded from 55 to not more than 90 upon certificate of the chief justice, provided of course funds are available to pay the additional judges.

### Terms of Judges

American citizens pride themselves on having governments of laws, and not of men. But the fact remains that constitutions and statutes do not operate automatically—they are only pieces of paper until they are enforced by men. The paper reforms just described would therefore have been meaningless if provision had not been made for a competent, independent and impartial judiciary.

Fortunately, both the judiciary article of the constitution and the judiciary act are more than adequate

in this respect. The constitution provides that the justices of the Supreme Court are appointed for life by the governor with the advice and consent of the Senate. Section 3 of the constitution contains a unique provision. It provides that the number of justices may be changed only by law *upon request of the Supreme Court*. This is, of course, complete protection against packing of the court—or, for that matter, unpacking of the court—by a legislature and executive which might at the moment dislike some decision or decisions of a majority of the court. It is also a graphic example of the interaction of the three branches of government—any change must be initiated by the court, passed by the legislature and signed by the governor.

As provided by statute, the judges of the District and Superior Courts are appointed by the governor with the advice and consent of the Senate for terms of eight and twelve years, respectively. It must be confessed that the manner and tenure of these lower court appointments is not so desirable as the Missouri Plan.<sup>1</sup> However, we are hopeful that some day we may by statute adopt the Missouri Plan or something similar. Meanwhile, it is fair to state that the present method of selection of trial judges and their tenure is our traditional system with which the people are familiar and in which they have confidence. Under

it we have enjoyed an able and independent judiciary.

#### Retirement and Removal

There are several other unusual constitutional provisions which are designed to assure an independent judiciary: (1) The legislature is required to establish a retirement system for judges, with retirement compulsory at the age of 70 years; (2) Justices of the Supreme Court may be removed only by impeachment, and judges of the other courts may be removed only by the Supreme Court; (3) No judge may make a financial contribution to a political party, participate in a political campaign or run for office unless he resigns his judicial office six months prior to nomination; (5) Even if a trial court is abolished, the judge sitting in that court serves the remainder of his term, performing such judicial functions as the chief justice may assign to him. At the statutory level, an independent judiciary is also promoted by a salutary provision for a graduated scale of salaries of trial judges based on length of service.

I am sure you are aware by this time that we in Puerto Rico are pretty proud of our revamped judicial system. We think we have on the books constitutional and statutory provisions which will assure litigants rapid trials on the merits rather than on technicalities by an able and independent judiciary. Our hopes are high that our new judicial system will fulfill in action the great promise it shows on paper of a modern and efficient administration of justice.

<sup>1</sup>See "Choosing Judges in Missouri," by Laurance M. Hyde, the REVIEW, November 1949, page 491.



# Tax Rates of American Cities

*364 cities of 30,000 and over make report on property taxes; collections continue high, over 96 per cent.*

By **CITIZENS RESEARCH COUNCIL OF MICHIGAN\***

(Formerly Detroit Bureau of Governmental Research)  
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THIS is the 31st annual tabulation of tax rates of American cities. It has been made possible by the continued cooperation of city and county officials, bureaus of municipal research, chambers of commerce and other organizations in the cities to which questionnaires were sent. The study includes 409 cities of 30,000 population or more on the basis of final 1950 census figures, of which 64 or 89 per cent reported information.

The summary tables found in previous annual tax rate studies have not been included in this year's compilation. The use of average assessed valuations and tax rates is often misleading and the tables are not widely used. For those who wish to make comparisons among various cities the data contained in the master table can be so utilized.

The last column of the master table of former years, entitled "Adjusted Tax Rate on 100 Per Cent Basis of Assessment," has been omitted this year. Many comments have been received to the effect that such a figure is misleading and leads to fallacious comparisons. However,

those who desire to calculate the adjusted tax rate can do so by multiplying the actual (unadjusted) tax rate by the "Estimated Ratio of Assessed Value to Current Market Value."

The reader is cautioned against multiplying the assessed value by the total tax rate to derive the total tax levy of a city because of varying rates on different classes of property, exemption of certain properties and the fact that special district taxes may affect only part of a city.

Tax collections for 1952 in the 334 cities reporting this information were 96.40 per cent, a slight increase over last year's collection of 96.10 per cent, but still under the 96.57 per cent collected in 1950.

The 213 cities which sent estimates of the amount of property exempt from the property tax reported that an average of 18.41 per cent of the total value of real property was exempted.

## **Current Market Value**

Prior to 1950 the questionnaires sent to cities asked for the ratio of assessed valuation to "true value." Subsequently, the ratio of assessed valuation to "current market value" was requested. True value is too often determined on different standards to be accurate. The inflationary conditions since World War II have made it difficult to establish a standard for the determination of true value. Use of current market value

\*This article was prepared under the supervision of the Council staff by the late D. Upson Fellows in public administration as part of their field training with the Citizens Research Council of Michigan. The compilation and tabulation of the data were done by Glenwood M. Wilson and John O. Allen, assisted by Sheldon L. Hochman, Robert P. Knuth and Lawrence A. Williams.

provides a common base for the estimates on which the adjusted tax rates can be computed.

#### Tabulation Notes

The following comments should be considered by the reader when examining the tabulation.

The figure reported in the tabulation as the assessed valuation is the total amount of assessment rolls certified for city taxes and includes both realty and personalty. Assessment of those classes of personal property and utilities not taxed at the general city rate are not included in the totals.

All rate figures reported are based on \$1,000 of assessed valuation. Many cities reported rates levied by special taxing units such as park, library, relief, sanitary and water supply districts. These rates have been included under the four general headings with footnotes to give the necessary breakdown and explanation. In this manner the total tax borne by property in a given city is reflected.

The estimated ratio of assessed value to current market value in-

cludes both the city and county ratios. In most cases the city and county ratios are identical because either one unit or the other does the assessing. In those cases where the city and county, assessing separately, have different ratios the percentage reported is the weighted average of the two.

The tax rates reported in this study cannot be used as an accurate basis for comparing the governmental cost of one city with another. Tax rates by themselves do not indicate a quantitative or qualitative measure of municipal services. Consideration should also be given to the fact that in recent years many cities have received other forms of substantial income such as income and sales taxes, state aid, etc.

Every attempt has been made to prevent omissions and eliminate errors. It is hoped that any errors found, and such comments as may be thought helpful, will be reported to the Citizens Research Council of Michigan.

(See following pages for tabulation by cities.)



# TAX RATES OF AMERICAN CITIES FOR 1952

Compiled by the Citizens Research Council of Michigan from Data Furnished by City Officials and Members of the Governmental Research Association

City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation			Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				School	County	State	
GROUP I							
Population 1,000,000 or over							
1 New York, N. Y.*	7,891,957	\$19,425,499,087	0	32.20	—	—	100
2 Chicago, Ill.*	3,620,962	8,761,145,359	21	17.44	11.80	3.52	32.76
3 Philadelphia, Pa.	2,071,605	3,776,117,135	17	17.00	13.25	N	58
4 Los Angeles, Calif.*	1,970,358	2,791,452,080	22	17.55	25.85	21.00	60
5 Detroit, Mich.*	1,849,568	4,497,951,930	34	21.38	11.75	6.15	—
GROUP II							
Population 500,000 to 1,000,000							
6 Baltimore, Md.*	949,708	2,600,466,616	34	27.40	N	N	75
7 Cleveland, Ohio	914,808	1,966,543,478	32	17.50	13.50	4.20	28.03
8 St. Louis, Mo.	856,796	1,361,446,761	16	17.70	10.50	N	70
9 Washington, D. C.*	802,178	2,166,742,496	18	—	—	N	100
10 Boston, Mass.	801,444	1,573,516,000	9	47.94	13.09	2.90	75
11 San Francisco, Calif.*	775,357	1,825,291,170	15	40.46	16.24	—	50
12 Pittsburgh, Pa.*	676,806	1,028,813,256	N	23.07	11.75	9.38	54
13 Milwaukee, Wis.*	637,392	1,338,504,950	25	16.78	14.27	12.75	63
14 Houston, Tex.	596,168	996,527,000	38	20.00	12.00	12.90	44.12
15 Buffalo, N. Y.*	580,132	1,006,730,080	N	23.21	7.14	13.64	95
16 New Orleans, La.*	570,445	722,208,966	34	21.50	10.00	—	—

\*=Footnote, indicated by city number.

N=None.

=Figures or breakdown not available.

†=Data applies to 1951 tax year.

=Different assessment ratios were reported for the city and the county. The figure shown is the weighted average (to the nearest integer) of the several ratios.

¶=The reported estimate is on some base other than current market value.

See also state notes at end of tabulation.

New York, N. Y. The equalization rates for New York, as per the report of the New York State Tax Commission for 1952-53, are as follows: Manhattan, 100%; The Bronx, 96%; Brooklyn, 98%; Queens, 93%; Richmond, 96%.

Chicago, Ill. City rate includes \$2.96 park district, \$.53 library, \$.51 tuberculosis sanatorium, \$.03 poor relief, \$2.64 sanitary district, and \$.40 forest preserve district rates.

Los Angeles, Calif. County rate includes \$1.89 flood control and

\$2.80 metropolitan water district rate.

Detroit, Mich. City rate includes \$.66 library rate. School rate includes \$.89 school debt service rate.

Baltimore, Md. Approximately 63% of personality not subject to full rate.

Washington, D. C. The total rate is a weighted average of a \$21.50 real estate rate and a \$20 personal property rate.

San Francisco, Calif. Total amount of assessment includes solvent credits. City rate includes undesignated county rate.

Pittsburgh, Pa. The city rate is an average millage of the total taxes levied divided by the total assessed valuation.

Milwaukee, Wis. City rate includes \$.55 metropolitan sewerage rate.

Buffalo, N. Y. City rate includes \$1.14 sewer authority rate.

New Orleans, La. City rate includes \$7.00 city debt, \$.00 sewerage and water board, \$.30 fire and police rate, and is levied on only 85% of the assessed valuation. School rate is levied on 100% of assessed valuation.

City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	Total
17 Minneapolis, Minn.	521,718	Not Reported	27	14.84	11.75	4.31	.40	31.30
18 Cincinnati, Ohio <sup>a</sup>	503,998	1,175,000,000						17
<b>GROUP III</b>								
<b>Population 250,000 to 500,000</b>								
19 Seattle, Wash.*	467,591	452,763,758	30	21.30	14.50	14.53	2.07	47
20 Kansas City, Mo.	456,622	710,539,183	37	15.00	17.80	6.70	.70	19
21 Newark, N. J.	438,776	694,985,210	19	33.26	27.11	10.23	—	30
22 Dallas, Tex.	434,462	862,957,550	39	12.30	12.30	9.10	4.20	55
23 Indianapolis, Ind.*	427,178	683,755,460	41	20.27	18.60	5.90	1.50	21
24 Denver, Colo.*	415,786	612,187,720	30	20.60	27.10	—	8.86	28
25 San Antonio, Tex.*	408,442	492,144,840	27	20.00	12.80	7.50	7.20	30
26 Memphis, Tenn.	386,000	546,999,139	17	11.50	6.50	10.50	N	35
27 Oakland, Calif.*	384,576	424,572,590	9	30.21	21.19	21.80	N	43
28 Columbus, Ohio	375,901	610,821,500	21	5.90	12.10	3.60	.40	26
29 Portland, Ore.*	373,628	608,307,205	—	16.50	22.20	16.20	—	50
30 Louisville, Ky.	369,129	573,318,345	22	15.00	15.00	5.00	.50	29
31 San Diego, Calif.*	334,387	378,503,140	15	19.50	23.10	22.90	N	30
32 Rochester, N. Y.	332,488	602,735,187	15	20.12	11.08	13.72	—	40
33 Atlanta, Ga.	331,314	670,973,235	38	18.00	7.00	22.50	.25	31
34 Birmingham, Ala.	326,037	335,000,000	25	11.50	6.50	11.50	6.50	32
35 St. Paul, Minn.*	311,349	186,350,310	31	51.89	34.09	29.48	7.14	33
36 Toledo, Ohio	303,616	619,910,800	24	8.45	14.18	2.77	.45	40
37 Jersey City, N. J.*	299,017	484,339,145	13	85.56	23.87	17.07	—	36
38 Fort Worth, Tex.*	278,778	470,973,270	27	19.90	11.00	8.50	4.20	33
39 Akron, Ohio	274,605	483,800,000	24	11.28	17.93	3.34	.40	38
40 Omaha, Neb.*	251,111	371,428,296	40	14.05	22.00	4.10	9.10	39
41 Long Beach, Calif.*	250,767	379,126,901	20	10.96	27.00	21.00	N	35
See also state notes at end of tabulation.								
<sup>19</sup> Seattle, Wash. County rate includes \$3.21 port rate.								
<sup>20</sup> Indianapolis, Ind. City rate includes \$3.7 township rate.								
<sup>21</sup> Denver, Colo. City and county are consolidated.								
<sup>22</sup> San Antonio, Tex. School rate includes \$.80 Jr. College rate.								
<sup>23</sup> Oakland, Calif. City rate includes \$3.80 water and sewerage districts rates and \$.71 park mosquito abatement and flood control districts rate.								
<sup>24</sup> Portland, Ore. County rate includes \$1.60 port of Portland rate.								
<sup>25</sup> San Diego, Calif. County rate includes \$1.20 county water authority rate.								
<sup>26</sup> St. Paul, Minn. City rate includes \$.48 housing and redevelopment								

ment authority rate. County rate includes \$.50 metropolitan airport bonds rate. State rate of \$7.14 is for non-homestead property; homestead rate is \$4.93 on first \$1,000 of assessed value.

<sup>a</sup>Jersey City, N. J. The estimated ratio of 61% is for residential property only. It is estimated that industrial and commercial buildings are assessed at 63% of current market value.

<sup>a</sup>Fort Worth, Tex. City rate includes \$3.20 water district rate.

<sup>a</sup>Omaha, Neb. City rate includes \$.50 metropolitan utilities district rate and the school rate includes municipal university rate of \$1.50.

<sup>a</sup>Long Beach, Calif. City rate includes \$3.64 special levy (library, band and recreation).



City	Census 1960	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	
<b>GROUP IV</b>								
<b>Population 100,000 to 250,000</b>								
42 Miami, Fla.*	249,276	585,253,940	20	22.12	16.90	13.00	N	100
43 Providence, R. I.	248,674	852,510,309	36	29.40	N	N	N	42
44 Honolulu, T. H.	248,840	479,261,822	17	17.31	N	N	N	70
45 Dayton, Ohio*	243,872	562,695,730	27	8.42	15.20	2.88	.30	60
								44
								45
46 Oklahoma City, Okla.*	243,504	193,761,436	34	20.64	34.28	9.38	N	85
47 Richmond, Va.	230,310	548,043,592	17	22.00	N	N	N	40
48 Syracuse, N. Y.	220,583	370,130,264	4	28.10	16.91	N	N	72
49 Norfolk, Va.	213,513	274,737,590	20	27.00	—	—	—	47
50 Jacksonville, Fla.	204,517	Not Reported						70
								48
								49
								50
51 Worcester, Mass.	203,486	326,052,550	7	50.80	—	—	—	70
52 Tulsa, Okla.	182,740	Not Reported						51
53 Salt Lake City, Utah*	182,121	217,738,546	N	21.80	26.10	8.90	N	52
54 Des Moines, Iowa*	177,965	195,547,486	50	25.61	48.42	18.41	.48	53
55 Hartford, Conn.	177,397	Not Reported						54
								55
56 Grand Rapids, Mich.	176,515	332,060,490	38	10.11	12.35	4.65	N	100
57 Nashville, Tenn.	174,307	226,230,536	48	18.50	4.50	N	N	56
58 Youngstown, Ohio*	168,330	343,403,800	22	5.40	12.80	3.20	.40	60
59 Wichita, Kan.*	168,279	238,303,720	29	24.10	20.34	15.34	1.62	50
60 New Haven, Conn.	164,443	391,876,488	29	20.98	12.15	.62	N	18
								59
								60
61 Flint, Mich.*	163,143	350,264,990	22	10.00	11.50	6.00	N	75
62 Springfield, Mass.	162,399	309,972,980	10	31.88	18.05	1.93	.14	50
63 Spokane, Wash.	161,721	143,038,118	28	16.50	13.50	10.36	2.24	61
64 Bridgeport, Conn.	158,709	362,805,390	38	35.44	N	.26	N	62
65 Yonkers, N. Y.*	152,798	343,124,000	5	17.20	12.37	6.77	N	25
								63
								64
								65
66 Tacoma, Wash.*	143,673	108,033,333	31	19.65	23.30	23.25	2.23	100
67 Paterson, N. J.*	139,336	190,321,460	11	19.09	24.56	9.50	—	20
68 Sacramento, Calif.*	137,572	234,763,220	14	19.90	25.60	22.90	—	67
69 Albany, N. Y.	134,995	286,294,813	N	21.02	9.46	16.42	—	53†
								68
								69
See also state notes at end of tabulation.								
*Miami, Fla. City and school rates are averages. City rate also includes \$1.00 flood control rate.								
†Dayton, Ohio. These rates are not final.								
*Oklahoma City, Okla. School rate includes a \$4.00 rate for separate schools.								
*Salt Lake City, Utah. City rate includes undesignated metropolitan water and mosquito abatement rates.								
*Des Moines, Iowa. County rate includes \$3.10 county hospital and \$29 county board of education rates.								
*Youngstown, Ohio. City rate includes \$1.10 township and \$.45 River flood control (land only) rate.								

City	Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	Total
70 Charlotte, N. C.*	134,042	227,644,135	39	11.63	3.32	N	N	15.50
71 Gary, Ind.	133,911	180,625,655	49	25.27	26.03	7.40	1.50	60.20
72 Fort Wayne, Ind.*	133,607	180,000,000	45	21.05	13.85	6.60	1.50	43.00
73 Austin, Tex.*	132,459	209,942,900	20	18.10	10.20	10.40	4.20	40.70
74 Chattanooga, Tenn.*	131,041	125,142,350	17	26.80	—	20.00	N	45.80
75 Erie, Pa.	130,803	157,827,980	0	16.00	17.50	10.00	N	43.50
76 El Paso, Tex.	130,485	190,000,000	30	17.50	13.20	9.60	4.20	44.50
77 Kansas City, Kan.	129,553	112,803,846	16	28.94	29.03	13.78	1.71	78.46
78 Mobile, Ala.	129,009	108,351,996	34	7.50	9.00	12.50	6.50	35.50
79 Evansville, Ind.*	128,636	170,045,270	29	25.45	17.35	6.30	1.50	50.50
80 Trenton, N. J.	128,009	174,964,121	18	25.20	27.70	11.90	N	64.30
81 Shreveport, La.	127,206	191,057,950	35	17.50	12.00	2.00	5.75	37.25
82 Baton Rouge, La.	125,629	Not Reported	—	—	—	—	—	—
83 Scranton, Pa.*	125,536	98,161,300	17	85.91	24.50	9.50	N	69.91
84 Knoxville, Tenn.	124,769	146,495,955	17	26.40	—	—	—	26.40
85 Tampa, Fla.**	124,681	205,318,842	21	19.90	19.85	16.10	N	55.85
86 Camden, N. J.	124,555	148,125,447	16	25.86	21.39	15.95	N	63.20
87 Cambridge, Mass.	120,740	215,708,650	9	52.80	—	—	—	52.80
88 Savannah, Ga.*	119,638	104,352,899	26	26.00	15.00	15.00	.25	56.25
89 Canton, Ohio*	116,912	244,381,880	26	3.90	13.10	2.60	.40	20.00
90 South Bend, Ind.*	115,911	196,618,410	—	17.83	16.95	7.11	1.50	43.40
91 Berkeley, Calif.	113,805	135,740,310	18	16.90	26.64	25.86	—	69.40
92 Elizabeth, N. J.	112,817	145,041,632	13	29.10	30.40	8.10	—	67.50
93 Fall River, Mass.	111,963	Not Reported	—	—	—	—	—	—
94 Peoria, Ill.	111,856	Not Reported	—	—	—	—	—	—
95 Wilmington, Del.	110,356	Not Reported	—	—	—	—	—	—
96 Reading, Pa.	109,320	143,885,600	0	14.00	20.00	8.00	N	42.00
97 New Bedford, Mass.	109,189	128,855,875	16	52.40	—	—	—	52.40
98 Corpus Christi, Tex.	108,287	135,536,810	23	20.00	18.00	13.00	7.20	58.20
99 Phoenix, Ariz.*	106,818	126,463,452	28	18.50	35.80	9.00	6.90	70.20
100 Allentown, Pa.	106,756	199,216,000	—	9.00	14.00	7.00	N	30.00

See also state notes at end of tabulation.

\*Charlotte, N. C. Tax valuation is for 1951; city rate includes unspecified debt service rate, \$.56 park and recreation, and \$.23 industrial home rates.  
 \*Fort Wayne, Ind. City rate includes \$.20 township rate and \$.70 library rate.  
 \*Austin, Tex. County rate includes \$.20 county road rate.  
 \*Chattanooga, Tenn. City rate includes unesignated school rate.  
 \*Evansville, Ind. City rate includes \$.17 township rate and \$.475 miscellaneous rate.

Scranton, Pa. City rate includes \$.625 institutional district rate. City rate is an equated average of 42.30 mills on land and 21.15 mills on buildings.  
 \*Tampa, Fla. Rates shown are averages. County rate includes \$.50 port authority rate. Estimated ratio is an average.  
 \*Canton, Ohio. City rate includes \$.10 township rate.  
 \*South Bend, Ind. City rate includes \$.70 township rate.  
 \*Phoenix, Ariz. Veterans and widows are exempt \$2,000 if assessed valuation does not exceed \$6,000.



City	Census 1960	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Market Value (Per Cent)	Est. Ratio of Assessed Value to Current Market Value
				School	County	State	Total		
101 Montgomery, Ala.*	106,325	79,494,152	—	12.50	7.00	6.50	33.50	30	101
102 Pasadena, Calif.*	104,577	56,693,255	11	10.90	29.07	19.62	59.59	55†	102
103 Duluth, Minn.*	104,511	53,042,725	23	10.30	66.26	37.10	160.83	25	103
104 Waterbury, Conn.*	104,477	263,065,453	33	22.79	11.14	—	84.50	60	104
105 Somerville, Mass.	102,351	129,972,800	6	55.60	—	—	55.60	—	105
106 Little Rock, Ark.	102,213	73,531,352	10	11.80	32.00	—	49.00	15	106
107 Utica, N. Y.	101,531	156,360,644	N	24.98	14.22	15.24	54.44	30	107
GROUP V									
Population 50,000 to 100,000									
108 Lynn, Mass.	99,738	139,968,850	11	58.60	—	—	58.60	—	108
109 Richmond, Calif.*	99,545	97,069,380	26	26.85	36.60	23.79	87.24	25	109
110 Lincoln, Neb.	98,384	150,985,306	67	14.30	27.88	4.50	55.33	50	110
111 Jackson, Miss.	98,271	151,407,613	22	13.75	15.00	13.72	44.47	61†	111
112 Lowell, Mass.	97,249	109,411,900	10	—	—	—	—	80	112
113 Albuquerque, N. M.	96,315	74,297,282	—	15.89	7.98	11.02	40.59	80	113
114 St. Petersburg, Fla.	96,738	258,716,738	7	18.32	13.00	6.34	37.66	65	114
115 Madison, Wis.	96,056	264,275,595	19	10.23	14.63	6.90	32.00	78†	115
116 Glendale, Calif.*	95,702	150,040,740	16	10.30	26.57	18.20	55.07	50	116
117 San Jose, Calif.*	95,280	144,509,920	24	17.36	29.07	18.14	64.57	39	117
118 Dearborn, Mich.	94,994	416,836,050	46	14.78	20.18	6.66	41.62	33	118
119 Beaumont, Tex.	94,014	Not Reported	—	—	—	—	—	119	119
120 Rockford, Ill.*	92,927	329,637,241	33	19.60	—	—	19.60	100	120
121 Saginaw, Mich.*	92,513	151,143,035	26	14.44	13.20	6.00	33.64	40	121
122 Lansing, Mich.*	92,129	189,903,445	26	18.70	12.58	6.77	38.35	80†	122
123 Roanoke, Va.	91,921	138,960,745	22	27.50	—	—	27.50	60	123
124 Schenectady, N. Y.*	91,785	175,877,080	N	21.26	15.45	—	46.24	100	124
125 Fresno, Calif.*	91,669	115,562,340	N	23.97	29.50	14.70	68.17	40	125
126 Niagara Falls, N. Y.	90,372	177,407,840	N	21.52	16.61	10.77	48.90	33	126
127 Harrisburg, Pa.	89,544	118,872,960	N	14.50	18.60	9.00	42.00	57†	127
See also state notes at end of tabulation.									
128 Montgomery, Ala. School rate includes \$4.00 county-wide rate									
and \$2.13 rate for school districts 1 and 2.									
129 Pasadena, Calif. County rate includes \$1.89 flood control and									
\$1.43 sanitation district rate.									
130 Waterbury, Conn. State rate includes undesignated county									
rate.									
131 Richmond, Calif. City rate includes \$2.95 water district rate									
and \$2.13 hospital district rate. The school rate is \$1.73 on city									
and \$34.87 on county assessments.									
132 Glendale, Calif. County rate includes \$1.89 Los Angeles Coun-									
ty flood control rate.									
133 San Jose, Calif. County rate includes \$.48 county flood control									
and \$1.70 library rate.									
134 Fresno, Calif. City rate includes \$.57 mosquito abatement rate									
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and 3% discount. County and									
259 Schenectady, N. Y. State rate includes undesignated county									
rate. Estimated ratio of assessed value to current market value									
(per cent) is state equalization rate.									
260 Fresno, Calif. City rate includes \$.57 mosquito abatement rate									
and 3% discount. County and									
261 Schenectady, N. Y. State rate includes undesignated county									
rate. Estimated ratio of assessed value to current market value									
(per cent) is state equalization rate.									
262 Fresno, Calif. City rate includes \$.57 mosquito abatement rate									
and 3% discount. County and									
263 Schenectady, N. Y. State rate includes undesignated county									
rate. Estimated ratio of assessed value to current market value									
(per cent) is state equalization rate.									
264 Fresno, Calif. City rate includes \$.57 mosquito abatement rate									
and 3% discount. County and									
265 Schenectady, N. Y. State rate includes undesignated county									
rate. Estimated ratio of assessed value to current market value									
(per cent) is state equalization rate.									
266 Fresno, Calif. City rate includes \$.57 mosquito abatement rate									
and 3% discount. County and									
267 Schenectady, N. Y. State rate includes undesignated county									
rate. Estimated ratio of assessed value to current market value									
(per cent) is state equalization rate.									
268 Fresno, Calif. City rate includes \$.57 mosquito abatement rate									
and 3% discount. County and									
269 Schenectady, N. Y. State rate includes undesignated county									
rate. Estimated ratio of assessed value to current market value									
(per cent) is state equalization rate.									
270 Fresno, Calif. City rate includes \$.57 mosquito abatement rate									
and 3% discount. County and									
271 Schenectady, N. Y. State rate includes undesignated county									
rate. Estimated ratio of assessed value to current market value									
(per cent) is state equalization rate.									
272 Fresno, Calif. City rate includes \$.57 mosquito abatement rate									
and 3% discount. County and									
273 Schenectady, N. Y. State rate includes undesignated county									
rate. Estimated ratio of assessed value to current market value									
(per cent) is state equalization rate.									
274 Fresno, Calif. City rate includes \$.57 mosquito abatement rate									
and 3% discount. County and									
275 Schenectady, N. Y. State rate includes undesignated county									
rate. Estimated ratio of assessed value to current market value									
(									

City	Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	
128 Winston-Salem, N. C.*	87,811	186,841,575	50	19.50	3.50	7.00	—	30.00
129 Hammond, Ind.*	87,594	123,069,855	N	22.11	29.79	7.40	1.50	129
130 Columbia, S. C.*	86,914	39,901,000	43	46.00	41.50	9.00	N	8
131 Huntington, W. Va.	86,353	184,995,480	53	—	—	—	—	131
132 Waco, Tex.	84,706	117,778,340	33	16.80	15.00	—	—	36
133 Sioux City, Iowa	83,991	6,084,935	13	21.08	32.50	10.87	N	132
134 Quincy, Mass.	83,835	8,284,363	6	58.80	—	—	—	64.95
135 Manchester, N. H.*	82,732	125,165,364	27	38.89	—	4.91	—	53.80
136 East St. Louis, Ill.*	82,295	177,473,864	38	13.90	13.80	2.30	N	43.80
137 Newton, Mass.	81,994	—	—	45.80	N	N	N	100
138 Springfield, Ill.*	81,628	230,697,284	19	8.91	11.15	2.46	—	136
139 Pawtucket, R. I.*	81,436	210,254,690	35	25.00	—	—	—	45.80
140 Binghamton, N. Y.	80,674	122,327,163	N	21.92	16.00	7.48	N	22.52
141 Lawrence, Mass.	80,536	90,683,900	10	56.00	—	—	—	21.00
142 Portsmouth, Va.	80,039	60,595,583	7	25.00	—	—	—	70
143 Columbus, Ga.	79,611	Not Reported	—	—	—	—	—	139
144 East Orange, N. J.	79,340	124,080,348	9	24.83	21.53	10.39	N	60
145 Topeka, Kan.	78,791	93,587,578	20	24.29	20.19	8.89	1.62	140
146 Burbank, Calif.*	78,577	145,318,910	31	15.30	27.07	18.20	N	56.00
147 St. Joseph, Mo.*	78,588	171,287,270	31	18.50	15.60	8.80	.60	50
148 Springfield, Ohio*	78,508	152,613,324	27	4.90	13.90	3.30	.40	142
149 Portland, Me.*	77,634	101,239,560	30	36.83	16.28	1.69	N	43.50
150 Bayonne, N. J.*	77,203	146,648,106	19	35.27	23.18	17.36	N	22.60
151 Altoona, Pa.	77,177	87,487,695	N	12.00	18.00	14.00	N	54.80
152 Wilkes-Barre, Pa.*	76,826	82,912,021	7	17.66	21.00	11.20	N	76.51
153 Davenport, Iowa	74,599	Not Reported	—	—	—	—	—	151
154 Greensboro, N. C.*	74,389	177,912,824	38	16.70	3.70	9.80	—	49.86
155 Stamford, Conn.*	74,293	255,313,869	24	24.50	13.17	.02	.01	153

See also state notes at end of tabulation.

<sup>133</sup>Winston-Salem, N. C. City rate includes \$4.50 debt service rate.

<sup>134</sup>Hammond, Ind. City rate includes \$1.72 township, \$1.12 library, \$2.30 sanitation district rates.

<sup>135</sup>Columbia, S. C. City rate includes \$.50 hospital rate and \$1.50 library rate.

<sup>136</sup>Manchester, N. H. City rate includes school rate.

<sup>137</sup>East St. Louis, Ill. City rate includes \$1.20 township rate, \$.76 health district rate, \$.00 levee and sanitary district rate, and \$2.80 park district rate.

<sup>138</sup>Springfield, Ill. City rate includes \$1.30 township rate, \$.59 park rate, \$.53 sanitary district rate, and \$.61 airport rate.

<sup>139</sup>Pawtucket, R. I. \$21 city rate includes undesignated school rate.

<sup>140</sup>Burbank, Calif. County rate includes \$1.89 flood control rate.

<sup>141</sup>Springfield, Ohio. City rate includes \$.03 township rate.

<sup>142</sup>Portland, Maine. City rate includes \$3.82 debt service rate and \$2.67 major capital improvements rate.

<sup>143</sup>Bayonne, N. J. The estimated ratio of 50% for residential property. It is estimated that industrial and commercial buildings are assessed at 62% of current market value.

<sup>144</sup>Wilkes-Barre, Pa. County rate includes \$3.00 institutional rate.

<sup>145</sup>Greensboro, N. C. City rate includes \$4.40 debt service rate and \$1.70 park and recreation rate.

<sup>146</sup>Stamford, Conn. Rate shown is for District A. District B rate is \$35.10 and District C rate is \$29.30.



City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Total	Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State		
156 Amarillo, Tex.	74,246	204,340,000	21	11.00	12.00	8.00	4.20	35.20	68†
157 New Britain, Conn.	73,726	Not Reported							157
158 Pontiac, Mich.	73,681	164,606,395	33	13.80	13.35	5.71	N	32.86	75
159 Evanston, Ill.*†	73,641	228,139,987	11	12.10	13.11	6.70	N	31.91	100
160 Charleston, W. Va.	73,501	173,745,030	54	4.97	11.24	3.60	.07	19.88	20
161 Troy, N. Y.	72,311	Not Reported							161
162 Cedar Rapids, Iowa	72,296	93,896,266	32	27.39	38.02	9.02	.48	74.91	35
163 Mount Vernon, N. Y.*	71,899	160,017,750	18	18.10	18.00	8.70	—	44.80	100
164 Lubbock, Tex.	71,747	131,415,985	26	15.00	12.50	—	—	27.50	40
165 Santa Monica, Calif.*	71,595	124,460,010	31	21.30	23.63	18.20	N	63.13	45
166 Augusta, Ga.	71,508	68,772,213	35	27.00	22.00	15.75	.25	65.00	58†
167 Durham, N. C.	71,311	154,243,271	44	13.40	4.10	6.70	—	24.20	40
168 Racine, Wis.*	71,193	136,730,995	—	9.53	17.46	6.91	.40	34.30	45
169 Stockton, Calif.	70,853	96,834,085	23	—	—	—	—	—	168
170 Macon, Ga.	70,252	71,000,000	34	13.00	14.00	11.25	.25	38.50	30
171 Charleston, S. C.*†	70,174	22,970,103	41	62.00	—	—	—	62.00	50
172 Lakewood, Ohio.*†	68,071	117,952,862	10	10.50	16.80	4.20	.40	31.90	15
173 Wichita Falls, Tex.*	68,042	88,000,000	41	19.56	16.90	7.00	4.20	47.60	172
174 Cicero, Ill.*†	67,544	205,557,351	26	11.08	13.44	3.92	N	30.08	47†
175 Springfield, Mo.	66,731	60,087,544	32	16.00	N	N	N	16.00	100
176 Galveston, Tex.	66,568	Not Reported							40
177 Bethlehem, Pa.*	66,340	89,639,389	13	17.50	17.50	10.00	—	45.00	176
178 Decatur, Ill.*†	66,229	151,832,270	19	8.88	15.95	.97	N	25.60	34†
179 Medford, Mass.	66,113	95,845,600	6	52.40	—	—	—	52.40	70
180 Chester, Pa.*†	66,039	66,244,228	N	17.70	22.00	4.50	N	44.20	179
181 Raleigh, N. C.	65,679	117,021,503	34	13.50	—	—	N	13.50	42†
182 Waterloo, Iowa	65,198	106,617,149	37	23.56	28.03	8.31	N	59.90	50
183 Clifton, N. J.	64,511	91,623,960	10	14.90	30.00	9.50	N	54.40	181
184 Covington, Ky.	64,452	74,514,380	16	17.00	14.90	N	N	31.90	75
185 Alameda, Calif.	64,430	43,391,660	19	16.30	2.00	49.80	—	68.10	184
186 Terre Haute, Ind.*	64,214	76,746,320	43	22.75	23.35	9.60	1.50	57.20	21†

See also state notes at end of tabulation.

<sup>159</sup>Evanston, Ill. City rate includes \$.04 park rate and \$.30 undesignated rate.

<sup>160</sup>Mt. Vernon, N. Y. County and state rates combined in county rate.

<sup>161</sup>Santa Monica, Calif. City rate includes \$.20 metropolitan water district rate. County rate includes \$.189 county flood control rate.

<sup>162</sup>Wichita Falls, Tex. City rate includes \$.350 irrigation district rate and school rate includes \$.390 junior college rate.

<sup>163</sup>Cicero, Ill. City rate is total of \$.890 township, \$.76 tuberculosis sanatorium, and \$.142 park district (Clyde Park) rates. (Hawthorne park district rate is \$.166). School rate is total of \$.50 high school, \$.674 elementary school, and \$.120 Morton Junior College rates. County rate includes \$.40 forest preserve rate. Total tax rate contains \$.164 undesignated rate.

<sup>177</sup>Bethlehem, Pa. The city lies in two counties. The rate listed is for Northampton County; the rate for Lehigh County is \$.700.

<sup>178</sup>Decatur, Ill. City rate includes \$.65 sanitary, \$.84 roads and bridges, \$.90 park, \$.45 sanatorium, and \$.136 township rates.

<sup>186</sup>Terre Haute, Ind. City rate includes \$.170 township rate.

City	Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	
187 Lancaster, Pa.	68,774	101,941,550	N	9.50	15.50	4.50	—	29.50
188 Pueblo, Colo.	63,685	Not Reported						187
189 Oak Park, Ill.*	68,529	178,178,543	11	12.76	16.12	3.52	—	188
190 Johnstown, Pa.	63,232	75,206,065	0	15.40	19.00	9.00	N	69
191 San Bernardino, Calif.*	63,058	64,349,890	21	15.00	34.80	20.60	N	190
192 Brockton, Mass.	82,860	82,357,700	10	57.80	—	—	N	70.30
193 Alexandria, Va.*	61,787	125,000,000	24	26.00	N	N	N	57.80
194 Atlantic City, N. J.	61,657	95,390,343	8	40.90	20.80	16.80	N	192
195 York, Pa.	59,953	125,773,130	0	7.00	13.50	10.00	N	26.00
196 Malden, Mass.	59,804	82,372,725	11	57.40	—	—	—	78.00
197 New Rochelle, N. Y.*	59,725	174,536,035	0	21.20	15.55	—	8.40	100
198 Irvington, N. J.	59,201	Not Reported						57.40
199 Cleveland Heights, Ohio	59,141	124,113,991	3	9.60	20.40	4.20	40	45.25
200 Wheeling, W. Va.	58,891	169,305,325	61	8.33	8.39	3.76	.07	199
201 Muncie, Ind.*	58,479	69,953,585	49	19.20	29.80	4.70	1.50	16.15
202 Greenville, S. C.*	58,161	21,680,290	53	74.50	42.00	16.00	N	33
203 Hamilton, Ohio	57,951	107,025,020	26	6.08	15.40	2.62	.40	55.20
204 Kalamazoo, Mich.	57,704	1,279,906	39	10.70	15.21	5.27	—	132.50
205 Passaic, N. J.	57,702	95,936,395	22	25.73	24.67	9.40	N	202
206 Brookline, Mass.	57,599	159,615,800	5	40.20	—	—	—	24.50
207 Port Arthur, Tex.	57,530	79,999,960	19	18.00	—	—	—	81.18
208 Ogden, Utah*	57,112	51,536,262	30	18.90	28.18	8.45	6.30	59.80
209 Gadsden, Ala.*	56,725	44,690,564	—	18.00	4.00	7.50	6.50	20
210 Union City, N. J.*	55,637	65,628,534	11	37.08	26.77	17.33	N	36.00
211 Lexington, Ky.	55,534	76,017,826	19	16.60	12.00	5.00	.50	80.18
212 Cranston, R. I.	55,060	140,463,060	33	28.00	N	N	N	34.10
213 Holyoke, Mass.	54,661	84,322,010	6	37.82	N	N	.31	28.00
214 Kenosha, Wis.	54,368	93,346,760	13	10.87	22.76	8.97	1.40	212
215 East Chicago, Ind.*	54,263	132,752,090	—	18.47	17.63	7.40	1.50	40.00

See also state notes at end of tabulation.  
 189Oak Park, Ill. City rate includes \$1.12 park district, \$2.64 sanitary district, and \$1.48 tuberculosis sanatorium and forest preserve rates.  
 190San Bernardino, Calif. County rate includes \$1.80 flood control rate.  
 193Alexandria, Va. Rate shown is for real estate. Personality rate is \$30 per thousand.  
 194New Rochelle, N. Y. County and state rates are combined.  
 201Muncie, Ind. City rate includes \$.10 township, \$1.50 library, and \$.50 poor rates. The per cent personality figure is based on estimated amounts.

202Greenville, S. C. City rate includes \$11 water and sewer rate and \$.50 auditorium rate.  
 208Ogden, Utah. City rate includes \$.90 mosquito abatement and \$.50 Weber Basin water conservancy district rates. State levy is for school equalization fund.  
 209Gadsden, Ala. City rate includes \$.80 special school rate, 20Union City, N. J. City, school and county rates are weighted to give composite rates of West Hoboken which has 62% of assessed valuation and of Union District which has 38% of total assessed valuation.  
 215East Chicago, Ind. City rate includes \$1.72 township, \$1.90 sanitary district, and \$.85 library rates.



City	Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	Total
216 Pittsfield, Mass.	53,348	101,691,305	8	39.12	—	2.52	.36	42.00
217 Asheville, N. C.	53,000	76,204,325	31	16.10	10.20	9.30	N	35.60
218 Green Bay, Wis.*	52,735	103,568,600	17	9.66	16.95	9.25	.34	40
219 Sioux Falls, S. D.	52,696	74,138,149	23	21.40	27.87	6.55	N	36.21
220 Bay City, Mich.*	52,623	70,455,880	28	22.43	12.78	6.33	N	54.82
221 Orlando, Fla.*	52,367	128,776,550	15	16.00	N	N	N	41.59
222 San Angelo, Tex.	52,093	61,340,850	22	15.50	15.00	—	—	16.00
223 Laredo, Tex.	51,910	30,192,491	22	24.10	N	—	N	30.50
224 Joliet, Ill.	51,601	Not Reported	N	—	—	—	—	22.22
225 McKeesport, Pa.	51,502	70,578,560	N	14.00	18.00	9.33	N	22.3
226 Alhambra, Calif.*	51,359	78,573,590	14	11.66	24.47	19.62	—	22.5
227 Berwyn, Ill.*	51,280	102,563,638	9	10.42	16.08	3.92	—	55.75
228 Lorain, Ohio*	51,202	157,321,387	36	5.81	11.49	1.90	.40	30.42
229 South Gate, Calif.	51,116	63,389,560	6	13.25	25.05	18.27	N	100
230 Jackson, Mich.	51,083	108,327,185	33	10.00	15.31	6.15	N	19.60
231 Hoboken, N. J.*	50,676	81,161,058	13	41.85	23.45	17.23	N	22.9
232 Aurora, Ill.*	50,576	139,345,231	20	9.36	14.54	1.20	N	31.46
233 Lima, Ohio	50,211	Not Reported	20	—	—	—	—	82.53
234 Woonsocket, R. I.	50,211	Not Reported	20	—	—	—	—	25.20
GROUP VI								
Population 30,000 to 50,000								
235 Warren, Ohio*	49,856	116,389,192	22	4.90	17.50	2.30	.30	25.00
236 Elmira, N. Y.	49,716	55,195,557	N	29.62	16.95	13.51	—	50
237 Dubuque, Iowa	49,671	Not Reported	N	—	—	—	—	60.08
238 Norwalk, Conn.*	49,460	119,065,695	24	25.34	15.33	.23	N	40.90
239 Bloomfield, N. J.	49,307	84,844,949	3	19.40	25.60	10.40	N	50
240 Chicopee, Mass.	49,211	2,713,704	7	51.00	N	N	N	238
241 New Castle, Pa.	48,834	52,271,400	N	12.75	20.00	8.00	—	100
242 Rock Island, Ill.*	48,710	120,504,251	29	9.41	11.84	2.90	N	51.00
243 Battle Creek, Mich.	48,566	128,660,140	33	9.00	13.99	5.00	N	40.75

See also state notes at end of tabulation.

<sup>235</sup>Green Bay, Wis. City rate includes \$1.62 metropolitan sewer district rate.

<sup>236</sup>Bay City, Mich. City rate includes \$2.50 sewage disposal rate. School rate includes \$4.00 for school buildings.

<sup>237</sup>Orlando, Fla. City rate includes \$1.00 debt service rate.

<sup>238</sup>Alhambra, Calif. County rate includes \$1.89 flood control rate and \$1.43 sanitation district rate.

<sup>239</sup>Berwyn, Ill. City rate includes \$.76 township, \$.64 sanitary, \$.16 tuberculosis sanatorium, and \$.62 park rates. School rate is total of \$.50 high school, \$.93 district #98 rates. School rate is \$8.30). County rate includes \$.40 forest preserve rate.

<sup>235</sup>Lorain, Ohio. City rate includes \$.12 township rate.

<sup>236</sup>Hoboken, N. J. The estimated ratio of 50% is for industrial and commercial buildings only.

<sup>237</sup>Aurora, Ill. City rate includes \$1.15 township, \$.78 road and bridge, \$.91 park district, \$.79 sanitary district, and \$.13 forest preserve rates. The \$14.64 school rate is for District 129; the rate for District 131 is \$12.07.

<sup>238</sup>Warren, Ohio. City rate includes \$.10 township rate.

<sup>239</sup>Norwalk, Conn. City rate includes \$12.54 inner district rate.

<sup>242</sup>Rock Island, Ill. City rate includes \$1.14 township and \$.96 airport authority rates.

City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	Total
244 Muskegon, Mich.*	48,428	117,581,676	38	11.00	8.90	6.40	N	26.30
245 Ann Arbor, Mich.*	48,251	68,251,630	23	13.42	19.60	5.76	N	38.78
246 Compton, Calif.*	47,991	45,147,940	17	21.15	32.78	16.31	N	70.24
247 Fort Smith, Ark.	47,942	30,352,080	37	10.75	32.00	9.00	N	51.75
248 Lynchburg, Va.	47,727	77,697,848	17	12.00	11.50	N	N	23.50
249 La Crosse, Wis.	47,535	Not Reported	17					249
250 Haverhill, Mass.	47,280	71,376,500	14	42.80	—	—	—	250
251 Waltham, Mass.	47,187	70,585,300	7	51.40	—	—	—	58
252 Royal Oak, Mich.*	46,898	63,968,420	12	20.00	30.16	10.00	—	51.40
253 Anderson, Ind.*	46,820	59,526,595	39	21.10	25.20	6.80	1.50	60.16
254 Riverside, Calif.	46,764	68,809,310	14	1.14	—	—	—	33
255 Tuscaloosa, Ala.*	46,396	27,861,550	—	10.00	10.00	7.50	3.50	54.60
256 Highland Park, Mich.	46,393	150,654,200	43	15.00	12.60	—	—	31.00
257 Miami Beach, Fla.	46,282	328,859,150	14	16.00	—	—	—	27.60
258 Inglewood, Calif.	46,185	72,162,490	30	12.60	35.73	21.76	N	16.00
259 Everett, Mass.*	45,982	99,400,850	20	26.44	11.84	2.22	3.10	70.09
260 Abilene, Tex.	45,570	95,046,800	25	13.00	10.00	11.00	0	43.60
261 Santa Ana, Calif.*	45,533	65,069,530	7	22.09	23.50	11.50	N	34.00
262 Colorado Springs, Colo.*	45,472	61,147,250	30	16.00	36.53	9.15	8.68	57.10
263 Tucson, Ariz.	45,454	38,896,831	14	36.22	51.60	11.97	9.00	65.54
264 Council Bluffs, Iowa	45,429	31,874,058	8	26.04	36.76	11.80	—	108.79
265 Williamsport, Pa.	45,047	32,961,215	N	21.75	22.00	8.00	N	73.60
266 Wilmington, N. C.	45,043	Not Reported	—					51.75
267 Santa Barbara, Calif.	44,913	90,064,595	6	11.00	—	—	—	50
268 West Hartford, Conn.	44,402	163,183,993	21	26.50	—	—	—	267
269 Arlington, Mass.	44,353	68,084,200	5	56.40	—	—	—	30
270 Elgin, Ill.*	44,223	115,694,235	—	7.51	14.22	1.20	—	264
271 North Little Rock, Ark.	44,097	Not Reported	29	34.00	—	—	—	265
272 Meriden, Conn.	44,083	87,211,700	10	24.84	29.49	10.39	—	11.00
273 Montclair, N. J.*	43,927	86,592,934	10					267

See also state notes at end of tabulation.

<sup>244</sup>Muskegon, Mich. City rate includes \$1.00 city debt rate. School rate includes \$.30 school debt rate.

<sup>246</sup>Ann Arbor, Mich. Widows of all veterans, disabled veterans, veterans of World War II and Korea, while in service and one year thereafter, have an exemption of \$2,000 on the assessed valuation.

<sup>248</sup>Compton, Calif. City rate includes \$7.41 unspecified rate.

<sup>249</sup>Royal Oak, Mich. County rate is estimated.

<sup>253</sup>Anderson, Ind. City rate includes \$1.00 township and \$.70 library rates.

<sup>255</sup>Tuscaloosa, Ala. School rate includes \$.40 county-wide rate and \$.30 state school rate.

<sup>259</sup>Everett, Mass. City rate includes \$.138 undesignated rate.

<sup>261</sup>Santa Ana, Calif. City rate includes \$1.00 flood control, \$.23 harbor, \$.15 mosquito abatement, \$.06 cemetery, and \$.230 metropolitan water district rates.

<sup>265</sup>Elgin, Ill. City rate includes \$1.79 township rate and \$.59 sanitary rate.

<sup>273</sup>Montclair, N. J. The estimated ratio of 50% is for residential property only.

City	Census 1930	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	
274 Mansfield, Ohio*	43,564	107,775,800	28	4.80	14.90	2.90	.40	274
275 Pensacola, Fla.	43,479	58,836,366	14	10.31	—	—	—	275
276 White Plains, N. Y.	43,466	153,927,070	4	16.70	18.97	7.63	—	276
277 Jamestown, N. Y.	43,354	62,563,850	0	24.41	19.68	6.96	N	277
278 Hamtramck, Mich.	43,355	110,740,280	48	20.00	10.61	6.92	N	278
279 West Palm Beach, Fla.	43,162	88,918,980	12	30.00	18.00	11.65	N	279
280 Salem, Ore.*	43,140	35,193,572	—	15.01	37.65	23.37	—	280
281 Warwick, R. I.	43,028	82,351,280	23	27.50	—	—	—	281
282 West Allis, Wis.	42,959	113,704,153	36	15.03	12.62	16.92	.40	282
283 Fitchburg, Mass.	42,691	62,117,025	16	—	—	—	—	283
284 Plainfield, N. J.	42,365	69,568,379	12	23.77	30.49	8.44	—	284
285 Sheboygan, Wis.	42,365	74,840,510	16	14.26	20.11	9.29	.33	285
286 Newport News, Va.	42,353	69,469,149	25	16.50	16.00	—	—	286
287 Meridian, Miss.	41,893	Not Reported	—	—	—	—	—	287
288 Salem, Mass.*	41,880	69,459,330	79	30.97	17.01	3.88	.14	288
289 San Mateo, Calif.*	41,782	119,330,805	8	9.75	—	—	—	289
290 Rome, N. Y.	41,682	37,028,716	0	32.26	22.77	—	19.18	290
291 Vancouver, Wash.*	41,664	13,137,726	—	22.00	17.00	10.00	2.00	291
292 Quincy, Ill.*	41,450	32,412,370	26	8.57	10.59	2.05	N	292
293 Euclid, Ohio	41,396	133,157,728	31	8.50	17.00	4.20	.40	293
294 Perth Amboy, N. J.*	41,330	59,066,914	16	35.67	24.73	15.55	—	294
295 Lake Charles, La.	41,272	Not Reported	—	—	—	—	—	295
296 Oshkosh, Wis.*	41,084	75,023,375	24	11.88	22.03	4.51	.78	296
297 Poughkeepsie, N. Y.	41,023	60,842,205	N	25.07	20.05	5.78	—	297
298 Lewiston, Me.	40,374	1,794,503	22	42.25	N	2.25	N	298
299 Greenwich, Conn.*	40,335	230,141,400	15	26.10	N	N	N	299
300 Zanesville, Ohio	40,517	59,561,566	29	3.90	13.35	2.65	.40	300
301 Taunton, Mass.	40,109	Not Reported	—	—	—	—	—	301
302 East Cleveland, Ohio	40,047	65,978,405	11	8.90	16.30	4.20	.40	302
303 High Point, N. C.	39,973	87,517,509	41	14.43	8.76	4.26	—	303
304 Kearny, N. J.*	39,952	82,150,035	13	15.14	26.11	17.36	—	304
305 University City, Mo.	39,892	60,706,730	19	11.00	23.40	9.90	.70	305

See also state notes at end of tabulation.

<sup>274</sup>Mansfield, Ohio. City rate includes \$.13 township rate.  
<sup>278</sup>Salem, Ore. The city lies in two counties and the figures shown are weighted averages of the two separate county rates.  
<sup>288</sup>Salem, Mass. City rate includes \$.85 sewerage and \$.21 overlay rates.  
<sup>290</sup>San Mateo, Calif. City rate includes \$.48 bond levy.

<sup>291</sup>Vancouver, Wash. City rate includes \$2.00 port rate.  
<sup>292</sup>Quincy, Ill. City rate includes \$1.30 township rate.  
<sup>293</sup>Greenwich, Conn. City rate includes \$1.20 sewer district rate which applies only to property connected to the sewer system.  
<sup>294</sup>Kearny, N. J. The estimated ratio of 40% is for residential land and buildings only.



City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	Total
306 Champaign, Ill.*	39,563	96,407,471	N	8.41	11.82	1.37	N	21.60
307 Richmond, Ind.*	39,539	57,763,565	42	15.30	22.80	6.60	1.50	33
308 Great Falls, Mont.	39,214	21,182,572	—	49.10	53.17	23.20	7.50	60
309 Tyler, Tex.	38,968	66,289,054	31	15.39	14.41	11.40	4.20	38†
310 Waukegan, Ill.	38,946	Not Reported	—	—	—	—	—	310
311 Chelsea, Mass.	38,912	46,235,550	10	63.00	—	—	—	311
312 New Brunswick, N. J.	38,811	48,903,382	15	25.00	27.30	16.90	N	63.00
313 Joplin, Mo.*	38,711	32,117,722	39	22.70	30.70	4.50	.70	34
314 Kokomo, Ind.*	38,672	51,622,240	49	17.50	24.70	7.10	1.50	25
315 Monroe, La.*	38,572	35,904,372	39	23.50	9.00	—	—	313
316 Yakima, Wash.	38,486	Not Reported	—	—	—	—	—	57†
317 Fargo, N. D.*	38,266	53,553,554	28	19.30	16.71	15.38	3.03	40
318 Norristown, Pa.*	38,126	24,597,175	N	26.00	30.50	1.50	N	63.00
319 Orange, N. J.	38,037	49,553,403	14	26.94	25.62	10.44	—	318
320 Danville, Ill.*‡	37,864	83,223,865	25	12.70	15.00	1.70	—	100
321 West New York, N. J.	37,638	48,624,122	11	35.86	30.02	17.30	—	320
322 Cumberland, Md.	37,619	69,423,990	28	12.80	7.66	10.54	.63	60
323 Newport, R. I.	37,564	88,606,600	38	29.50	N	N	N	322
324 Biloxi, Miss.	37,425	Not Reported	—	—	—	—	—	323
325 Moline, Ill.*	37,337	104,538,325	25	8.85	13.20	2.30	—	324
326 Watertown, Mass.	37,329	3,077,262	6	—	—	—	—	325
327 Muskogee, Okla.	37,289	Not Reported	—	—	—	—	—	100
328 Pinebluff, Ark.	37,162	Not Reported	—	—	—	—	—	326
329 Independence, Mo.	36,963	32,371,930	30	13.50	24.50	7.70	.70	327
330 Wyandotte, Mich.	36,846	Not Reported	—	—	—	—	—	328
331 Portsmouth, Ohio	36,793	69,837,830	17	11.08	11.43	2.89	.40	329
332 Spartanburg, S. C.*	36,795	14,379,935	52	61.00	49.00	21.00	—	330
333 Revere, Mass.	36,763	56,143,600	7	56.80	—	—	—	50
334 Auburn, N. Y.	36,722	56,006,035	N	23.37	13.17	7.14	—	331
335 Fort Lauderdale, Fla.	36,328	Not Reported	—	—	—	—	—	332
336 Hagerstown, Md.	36,260	70,500,000	33	5.00	N	15.00	.06	333
337 Brownsville, Tex.	36,066	Not Reported	—	—	—	—	—	334
338								335

See also state notes at end of tabulation.

§Champaign, Ill. City rate includes \$1.18 township, \$.15 park district, \$.38 sewer, \$.16 storm drain, and \$.30 public health rates.

§Richmond, Ind. City rate includes \$2.55 township rate.

§Joplin, Mo. City rate includes \$3.50 special roads rate.

§Kokomo, Ind. County rate includes \$.30 township and \$1.20 poor relief rates.

§Monroe, La. City rate includes \$16.50 bond taxes.

§Fargo, N. D. City rate includes \$2.13 city parks rate.

§Norristown, Pa. City rate includes \$5.00 flat per capita school tax and \$5.00 flat per capita borough tax.

§Danville, Ill. City rate includes \$2.60 township, \$.70 airport, and \$.90 sanitary district rates.

§Moline, Ill. City rate includes \$.79 township and \$1.52 undesignated rates.

§Spartanburg, S. C. City rate includes \$1.00 library rate and \$5.00 metropolitan disposal rate. School rate includes \$.90 rate for retiring bonds.

City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	County	State	Total	
338 Eau Claire, Wis.*	36,058	69,119,515	13	9.32	18.69	9.47	37.80	63 338
339 Enid, Okla.	36,017	24,322,725	12	16.38	30.65	6.87	52.90	27 339
340 Bristol, Conn.	35,961	32,173,620	39	33.75	—	—	33.75	50 340
341 Eugene, Ore.	35,879	37,077,120	—	19.50	47.10	7.80	74.40	20 341
342 Steubenville, Ohio*	35,872	74,431,280	22	7.70	11.25	2.25	21.60	40 342
343 East Providence, R. I.	35,871	96,477,051	30	23.90	N	N	23.90	80 343
344 Port Huron, Mich.	35,725	52,859,310	21	15.00	18.98	8.65	42.63	40 344
345 Elkhart, Ind.*	35,646	60,492,500	33	20.30	23.40	4.40	49.60	33 345
346 Lafayette, Ind.*	35,568	44,326,455	37	14.40	21.40	4.70	42.00	33 346
347 Hazleton, Pa.	35,491	28,348,873	3	22.50	27.00	8.20	61.70	60 347
348 Pomona, Calif.*	35,405	41,613,020	16	24.38	31.00	16.31	71.70	33 348
349 Easton, Pa.	35,362	41,716,737	N	15.00	18.50	10.00	43.50	349 45†
350 Superior, Wis.	35,325	47,983,537	19	10.44	24.62	19.25	54.50	69 350
351 Danville, Va.*	35,066	107,536,445	16	13.21	—	N	13.21	80 351
352 Petersburg, Va.	35,054	44,126,125	23	25.00	—	—	25.00	50 352
353 Norwood, Ohio*	35,001	35,275,910	34	6.40	17.50	2.60	26.90	42 353
354 Alexandria, La.	34,913	Not Reported	—	—	—	—	—	354 354
355 Bakersfield, Calif.	34,784	92,124,990	22	17.50	—	—	17.60	33 355
356 Lawton, Okla.	34,757	Not Reported	—	—	—	—	—	356 356
357 Fayetteville, N. C.	34,715	34,640,892	32	12.00	10.80	7.80	30.60	40 357
358 Nashua, N. H.	34,669	51,896,808	87	42.26	.13	5.21	47.60	358 358
359 Irondequoit, N. Y.	34,417	49,404,311	N	5.80	—	9.98	16.78	82 359
360 Boise, Idaho*	34,393	30,806,937	—	44.49	37.00	17.30	102.34	20 360
361 Watertown, N. Y.	34,350	52,028,975	N	18.50	19.00	16.70	54.20	90 361
362 Newark, Ohio*	34,275	49,548,560	22	3.55	16.85	3.20	24.00	— 362
363 Bloomington, Ill.*†	34,163	96,173,059	—	8.04	12.64	2.23	22.91	— 363
364 Manchester, Conn.*†	34,116	87,892,861	30	32.50	—	—	32.50	50 364
365 Bellingham, Wash.*†	34,112	22,950,497	—	17.00	12.00	10.00	41.00	20 365
366 Appleton, Wis.*†	34,010	77,576,675	17	7.69	14.54	7.42	30.00	62 366
367 Everett, Wash.*	33,849	23,052,318	32	21.25	25.00	10.60	59.35	50 367
368 Marion, Ohio*	33,817	—	—	5.02	20.48	8.10	29.00	45 368

See also state notes at end of tabulation.

†See Steubenville, Ohio. City rate includes \$.10 township and \$.10 library rates.

†See Hazleton, Pa. City rate includes \$.30 institutional rate.

†See Pomona, Calif. City rate includes \$.189 flood, \$.540 metropolitan water, and \$.29 sanitation district rates.

†See Danville, Va. The \$.13-21 city rate is a weighted average of an \$.11 real estate rate and a \$.25 personal property rate.

†See Norwood, Ohio. City rate includes \$.20 township rate.

†See Boise City, Ida. City rate includes \$.475 junior college district rate.

†See Newark, Ohio. City rate includes \$.05 township rate.

†See Bloomington, Ill. City rates includes \$.127 township and \$.94 sanitary rate.

†See Manchester, Conn. City rate includes \$.250 special district rate.

†See Bellingham, Wash. City rate includes \$.2.00 township rate.

†See Everett, Wash. City rate includes \$.3.00 port rate.

†See Marion, Ohio. City rate includes \$.10 township rate.

City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation					Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	Total	
369 Middletown, Ohio	33,695	92,747,936	37	7.14	11.46	2.62	.40	21.62	35
370 Owensboro, Ky.	33,651	33,841,926	35	13.00	19.10	5.00	.50	37.60	29†
371 Ottumwa, Iowa	33,631	36,057,933	20	26.71	41.90	13.14	.48	82.23	33
372 Hutchinson, Kan.*	33,575	56,395,729	23	13.45	25.35	11.18	1.62	56.60	33
373 Lafayette, La.	33,541	Not Reported	—	—	—	—	—	—	373
374 Stratford, Conn.	33,438	64,037,535	23	41.70	—	—	N	41.70	45
375 Butte, Mont.	33,251	17,640,770	—	40.68	40.44	—	7.50	122.08	60
376 Wauwatosa, Wis.**	33,324	66,373,230	4	9.81	18.40	16.14	.40	44.75	50
377 Burlington, Vt.	33,155	47,639,625	14	24.15	12.00	.25	N	36.40	30
378 Mishawaka, Ind.*	32,913	37,636,200	44	14.24	21.40	7.11	1.50	44.25	30
379 Peñacah, Ky.*	32,823	30,528,485	36	18.60	20.00	—	N	38.60	22
380 Belleville, Ill.*	32,721	79,729,235	24	6.20	39.50	—	.70	48.70	—
381 Weymouth, Mass.	32,690	82,029,475	23	38.80	—	—	—	38.80	100
382 Reno, Nev.*	32,497	62,593,972	17	11.16	12.00	19.50	6.90	50.00	100
383 Alton, Ill.*	32,550	89,437,103	—	5.07	11.17	1.16	—	17.40	—
384 Amsterdam, N. Y.	32,240	27,715,015	—	35.39	33.83	—	22.99	92.21	65
385 Belleville, N. J.*	32,019	49,951,923	14	22.43	29.69	10.41	—	62.58	89
386 Clarksburg, W. Va.	32,014	Not Reported	—	—	—	—	—	—	386
387 West Haven, Conn.*	32,010	74,118,166	20	30.50	3.00	N	N	33.50	80
388 Columbia, Mo.	31,974	17,971,455	23	12.50	23.50	10.80	.70	47.50	85
389 Newburgh, N. Y.	31,956	51,372,961	—	18.72	16.50	4.72	.12	39.06	60
390 Cheyenne, Wyo.*	31,935	33,956,440	37	9.15	19.26	11.31	7.50	47.23	20
391 Billings, Mont.	31,834	22,150,000	—	37.90	34.50	17.80	7.50	97.70	60
392 Bangor, Me.	31,558	38,077,270	24	53.00	—	—	—	53.00	35
393 Galesburg, Ill.*	31,425	80,062,250	19	8.12	12.14	1.84	N	21.80	100
394 Wilkinsburg, Pa.*	31,418	42,930,740	N	15.00	18.00	8.88	—	41.88	52
395 Albany, Ga.	31,155	41,934,366	32	9.50	N	N	N	9.50	40
396 Ashland, Ky.	31,131	38,013,737	24	11.40	17.40	—	—	28.80	25
397 Anniston, Ala.	31,066	21,919,377	—	10.00	5.00	19.50	6.50	41.00	28
398 Newport, Ky.*	31,044	30,948,950	5	18.20	14.20	6.30	.50	39.20	65†
399 Lakeland, Fla.*	30,851	56,598,740	9	14.50	—	—	—	14.50	70

See also state notes at end of tabulation.  
 \*Hutchinson, Kan. City rate includes \$1.25 library rates.  
 \*Wauwatosa, Wis. City rate includes \$.71 metropolitan sewerage district rate.  
 \*Mishawaka, Ind. City rate includes \$1.00 township and \$1.00 library rates.  
 \*Paducah, Ky. City rate includes \$.55 public library, \$2.90 bond interest, \$.50 police and fireman pension fund, \$.30 appointive employee pension fund, and \$.70 Carnegie Library rates.  
 \*Belleville, Ill. School rate includes \$.60 high school rate.  
 Total tax rate includes \$2.30 undesignated rate.

†Reno, Nev. County rate includes \$.70 school rate.  
 †Alton, Ill. City rate includes \$1.30 township and \$.30 airport rates.  
 †Belleville, N. J. The estimated ratio of 89% is for residential property only.  
 †West Haven, Conn. City rate includes \$.30 fire district rate.  
 †Galesburg, Ill. City rate includes \$1.02 township and \$1.32 sanitary district rates.  
 †Newport, Ky. City rate includes \$.60 court house rate.  
 †Lakeland, Fla. City rate includes \$.75 debt service rate.



City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)
				City	School	County	State	
400 Linden, N. J.	30,644	89,289,209	24	20.70	20.30	8.50	—	49.50 100 400
401 Burlington, Iowa	30,613	24,071,019	24	27.18	37.09	13.15	—	77.42 — 401
402 New London, Conn.	30,551	59,943,994	13	—	—	—	—	— 402
403 Fairfield, Conn.*	30,489	85,926,095	26	36.40	—	—	—	36.40 40 403
404 Wausaw, Wis.*	30,414	91,705,165	—	9.67	10.50	6.34	.19	26.70 95 404
405 Clinton, Iowa	30,379	Not Reported	—	—	—	—	—	— 405
406 Elyria, Ohio	30,307	72,588,762	33	8.06	15.64	1.90	.40	26.00 50 406
407 Daytona Beach, Fla.*	30,187	55,958,555	20	31.28	—	—	—	31.28 — 407
408 Jackson, Tenn.	30,207	21,900,448	5	23.20	—	—	—	23.20 30 408
409 Marion, Ind.*	30,081	24,369,680	43	21.50	25.60	8.00	1.50	56.50 80 409

See also state notes at end of tabulation.

\*Daytona Beach, Fla. City rate includes \$6.28 debt retirement rate.

## STATE NOTES

**Alabama.** Homestead exemption: first \$2,000 of assessed value of homestead is exempt from state levy only.  
**Arkansas.** Homestead exemption: first \$2,000 of assessed value of homestead is exempt from state levy only.  
**Florida.** Homestead exemption: first \$5,000 of assessed value of homesteads is exempt from state and all local taxes except assessments for special benefits.

**Georgia.** Homestead exemption: first \$2,000 of assessed value of homesteads is exempt from state, county and school taxes except for taxes to pay interest on and retire bonded indebtedness.  
**Illinois.** Capital stock and railroad valuations are determined by the Illinois Department of Revenue.  
**Indiana.** Mortgage exemption: mortgaged real estate is subject to \$1,000 exemption on its assessed value.

**Iowa.** Homestead exemption: credit of 25 mills (per dollar) is allowed up to \$2,500 valuation.  
**Louisiana.** Homestead exemption: \$2,000 general exemption on owner-occupied residential property in Orleans Parish. Exemptions from state, parish and special taxes, not including municipal or city taxes, in the rest of the state.

**Minnesota.** There are five classes of property assessed at varying percentages of true value: platted real estate at 40%, except for first \$4,000 of homesteads assessed at 25%; unplatted real estate at 33 1/3%, except for first \$4,000 of homesteads at 20%; iron ore at 50%; and personalty in six classes at 10%, 15%, 20%, 25%, 33 1/3% and 40%. The first \$4,000 true value of homesteads is further exempt from state levies except debt service on obligations issued prior to enactment of the law.

**Missouri.** Intangible personal property is assessed and the tax thereon collected by the state. Railroads and other utilities are

also state assessed but are payable to the county collector.

**New Hampshire.** Veterans exemption: \$1,000 of assessed valuation of homestead is exempt if total taxable assets do not exceed \$5,000 for anyone having served 90 days or more in the armed forces.

**New Jersey.** Household exemption is \$100.

**Montana.** State classified property tax law levies are extended against taxable valuation of property rather than against assessed valuation thereof. Figures given represent taxable valuations which average 80% of the assessed valuation. While assessed valuation by statute supposedly represents the full and true value, in practice such assessed valuation probably represents not more taxes to assessed value of \$500.

**Oklahoma.** Homestead exemption, first \$1,000 of assessed value of homestead is exempt from tax rates of all units.

**Texas.** Homestead exemption: first \$3,000 of assessed value of homestead is exempt from state property tax only.

**Utah.** Household exemption: \$300 maximum exemption is allowed on owner-used household furnishings.

**West Virginia.** Property is divided into four classes: Class I, all intangible personalty; Class II, owner-occupied residences; Class III, all other property outside municipalities; and Class IV, all other property within municipalities. No municipal rates may be laid against Class III property. Each class has a maximum tax rate for all purposes. The maximum rates on \$1,000 assessed valuation are: Class I, \$5; Class II, \$10; Class III, \$15; and Class IV, \$20.

**Wyoming.** Homestead exemption: exemption is allowed from all taxes to assessed value of \$500.

# News in Review

City, State and Nation . . .

Edited by H. M. Olmsted

## Greater Responsibility Suggested for Governor

### *Reorganization Committees Report to 1953 Legislatures*

**R**EORGANIZATION committees in two western states, Montana and Washington, have recommended to their legislatures an increased degree of administrative control by the governor.

#### **Montana**

The Montana Interim Legislative Committee on State Governmental Reorganization, which has been making studies over a two-year period, is sending recommendations to the legislature which emphasize the need of strengthening the governor's position in state administration. These recommendations could be put into effect by legislative enactments.

At present the State Board of Examiners, consisting of the governor, the attorney general and the secretary of state, has various powers which the committee would transfer to the governor alone. As reported in the press, these would include: Advertising and awarding of all contracts except for highways, employment of architects and issuance of bonds for buildings and improvements at University of Montana units, approval of action by the controller as to printing contracts and purchase of automobiles and other equipment, approval of printing of official reports, permission for exchange of commodities among state institutions, authority to establish contingent revolving accounts in state institutions or departments, authority to permit state institutions to retain certain income and funds under

prescribed conditions, authority to permit emergency expenditures in excess of appropriations. The last-mentioned power would involve approval by the legislative council, a body recommended in a prior report.

Additional powers of fiscal control to be given to the governor include approval of proposed expenditures of federal aid funds, approval of transfer of allotted money between major budget classifications within departments, the requirement of quarterly allotments for specific departments, and authorization for the reserving of a part of appropriated funds if revenues are insufficient.

The governor would also be authorized to appoint a personnel commission.

#### **Washington**

The Committee on State Government Organization, appointed in 1951 by the governor and legislative council, recommends establishment of an office of administration under a director to be appointed by the governor. As reported by the Washington State Taxpayers Association, its jurisdiction would include the financial affairs of state agencies, other than the legislature and judiciary. The functions of the budget director would be transferred to it, as would also the prepayment audit of vouchers and the disbursal and accounting activities of the elective state auditor. Election of the latter would be on a nonpartisan basis as at present. He would retain the duty of an independent post-audit.

The functions of the supervisors and divisions of purchasing, capitol buildings and grounds, and archives would be transferred from the Department of Public Institutions.

Provision would be made for more

adequate planning, review and reporting of the state's special and local funds. The director of administration would have the responsibility to investigate the need for these funds and report his recommendations to the governor and the legislature by July 1, 1954. Reports of the financial condition of the funds would be required at least every six months.

The fiscal year for all state agencies would begin on July 1 instead of April 1, to conform to practices of the federal government and most of the states.

The development of performance budgeting through cost accounting is recommended. An advisory committee of interested citizens would be established to advise and assist the new department in setting up the required procedures.

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### ***Streamlined Procedure Sought for Illinois Legislature***

The Illinois Legislative Council has issued a report on the "end-of-the-session rush" problem and methods of facilitating legislative procedure, according to the Council of State Governments. Suggestions for dealing with late introduction of bills include pre-session filing and printing of bills, early introduction of departmental bills, informal introduction by deposit in a bill box to save floor time, and a deadline after which bills ordinarily will not be printed.

Relative to committee operations, the report suggests pre-session conferences for each chamber to facilitate early organization, deadlines on committee reports and joint hearings on bills, at least when desired by corresponding committees of the two houses.

To facilitate expeditious voting in the houses the report suggests an "uncontested bills" calendar for noncontroversial measures, a calendar for

bills affecting state and local governmental agencies, other special calendars to encourage early introduction and consideration of bills, and a series of deadlines fixed at the beginning of the session as an over-all schedule of legislative activity.

Other suggestions deal with annual sessions, adoption of a home rule policy to eliminate many local bills and measures to enable the legislature to review vetoes, most of which are written after final adjournment.

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### ***Missouri Plan Urged for New York Judges***

Renewed proof of the power of political bosses and party organizations in the selection of judges in New York City, and the consequent "bartering of judgeships," has resulted from the State Crime Commission hearings in that city and has given emphasis to efforts for a better method of choosing judges.

State Senator Thomas C. Desmond, of Newburgh, New York, has announced he will introduce in the legislature this month a proposed constitutional amendment calling for an adaptation of the so-called Missouri Plan for selection of judges, to apply throughout the state. He stated its purpose: "To eliminate the anti-American corruptionist spoils system which dominates the courts." A seven-member judicial commission from each judicial district would give the governor the names of three nominees, to fill a vacancy, one of whom must be appointed. The designated judge would then be required, after a year on the bench, to submit his name to the voters of his district for confirmation or rejection, with no party emblem and against no opposing candidate. If he is rejected by the voters, three more names would be submitted by the commission to the governor, who



would appoint a successor to serve for a year and then run for approval or rejection as in the first instance.

The commission in each district would consist of three resident lawyers, three non-lawyer citizens appointed by the governor and a justice of the Appellate Division, also selected by the governor.

Somewhat earlier the committee on law reform of the Association of the Bar of the City of New York recommended a version of the Missouri Plan, to be the subject of a constitutional amendment. The nominating commission for each judicial district would consist of the presiding justice of the Appellate Division, two non-lawyer district residents appointed by the governor, of different political parties from each other, and two members of the bar in the district, to be appointed by the Court of Appeals (instead of being elected by members of the bar, as in the Missouri Plan). The committee characterized the present system as one where "a political boss bestows the nomination on the basis of his conception of the candidate's (1) 'service to the party, (2) popularity with party workers, (3) servility to the boss, (4) appeal to supposedly cohesive racial, national or pressure groups in the electorate."

As reported by the American Judicature Society, a committee of the Bar Association of Wisconsin is studying the Missouri Plan for possible use in that state.

### ***Kentucky Has New Division of Services***

In order to centralize services to Kentucky state agencies, previously rendered by several divisions, Governor Wetherby by executive order established late last year a division of services in the finance department. Its largest section will be charged with

the custody and maintenance of buildings. It will provide mail and messenger service for state offices, offset printing for those not having their own equipment for such work, and a central store to sell office supplies to state agencies.

### ***Federal Old-age Insurance for Arizona State Employees***

Arizona has entered into a contract with the Federal Security Agency which extends the coverage of the federal old-age and survivors' insurance program to approximately 5,500 state employees. Coverage is retroactive to January 1, 1951. The contract does not provide coverage of the staffs of the state institutions of higher learning and the school for the deaf and blind. The federal program replaces the state employees' retirement act adopted as an initiative in 1948 but never put in force by the state legislature.<sup>1</sup> In the recent November election the voters endorsed a referendum which repealed the retirement act. A number of legislators, in their campaign for reelection, pledged support for the federal program.

PAUL KELSO

University of Arizona

### ***Council-Manager Plan Developments***

Helena, capital city of Montana, (1950 population 17,581), voted 3,297 to 1,471 at a special election on November 25 to adopt the council-manager plan. Heretofore, for 37 years, it has been under the commission plan, with three commissioners. There will now be a council of five who will appoint a city manager. Opponents of the change tried to block the election, claiming that the question could be submitted only at a general election; but on November 24 the State

<sup>1</sup>See the REVIEW, June 1952, page 305.

Supreme Court ruled that the election could be held. Helena is the second Montana city to adopt the plan. Bozeman has had it since 1921.

The International City Managers' Association has placed the village of **Scarsdale, New York**, (13,156) on its official list of council-manager communities. The Scarsdale manager operates under a local ordinance.

The city council of **San Marino, California**, (11,230) suburb of Pasadena, has engaged a city manager.

**Pikeville, Kentucky**, (5,154) adopted the council-manager plan on November 4 by a vote of four to one. The new plan will go into effect January 1, 1954.

**Springfield, Michigan**, a new suburb of Battle Creek, with about 3,000 population and an assessed valuation of some \$12,000,000, voted 243 to 79 on December 1 to adopt a newly drafted council-manager charter. It went into effect on December 29.

**Newtown Township, Pennsylvania**, (2,095) has been placed on the official list of council-manager communities by the International City Managers' Association. It adopted the plan by ordinance in 1951.

**Hamilton Lakes, North Carolina**, (1,000) has recently appointed a manager under an optional provision of its 1927 charter.

In the second largest town meeting in its history, the town of **Wethersfield, Connecticut**, voted 880 to 470 to send its proposed council-manager charter to the legislature for approval.

**Boonton, New Jersey**, voted on November 4 against adoption of the council-manager plan.

In **Daytona Beach, Florida**, which adopted the plan in 1922, a primary election on November 25 resulted in selection of a prospective council having a majority of three favoring an improved and strictly professional administration of the manager plan.

The council of **Hallandale, Florida**, has voted unanimously to place adoption of the council-manager plan on the ballot.

In **Cleveland Heights, Ohio**, a manager municipality since 1922, a proposal to change from election of the council at large to election by wards was defeated, 7,919 to 16,635.

**Herrin, Illinois**, voted on November 25 against a proposed manager plan, 2,484 to 1,012.

Petitions have been filed in **Macon, Missouri**, calling for a vote on adoption of the manager plan.

In **Concordia, Kansas**, where the council-manager plan was adopted in 1948 and went into effect in April 1949, petitions to call an election on the question of retention have been circulated.

The advantages of the council-manager plan were presented to the Webster County Council for Community Planning, at **Fort Dodge, Iowa**, on October 22 by Professor Joseph Soshnik, director of the Creighton University Department of Management.

In **Grand Prairie, Texas**, the *Texan* has commented editorially as to the need of a trained manager as municipal administrator.

The council-manager plan is recommended for **Laguna Beach, California**, in a survey made recently by Louis J. Kroeger and Associates. Another recommendation of the survey is for appointment of a citizens committee to prepare a charter for submission to the voters.

Voters of **Anacortes, Washington**, on December 2 voted 846 to 676 against adoption of the council-manager plan.

### ***New Cities Turned Down in Pennsylvania***

Two attempts to create new cities were turned down by the voters of Pennsylvania communities.

One proposal would have created a new city of the third class, New Allegheny, by a merger of two boroughs and a township in Allegheny County. It was rejected by the voters of Harrison Township, 3,576 to 3,014. Both the boroughs involved, Tarentum and Brackenridge, favored the consolidation. A merger cannot be accomplished, however, unless a majority of voters in each municipality involved favors the proposal.

A proposal to create a third class city of Penn Township, now a first class township, was defeated 11,326 to 2,480.

DAVID L. COWELL  
Institute of Local Government  
Pennsylvania State College

### ***Joint Development Council Formed in Hartford Area***

Fifteen cities and towns in the Hartford, Connecticut, metropolitan area have formed a voluntary metropolitan area development council. It proposes to make plans and recommendations for the development of the area, and enter into an active campaign to secure adoption of its program.

Membership on the council is limited to four representatives from each town or city in the area. One of these must be the mayor, president of the town council or first selectman, who appoints the other three.

The constitution of the council provides that it may receive grants or donations from municipalities or from private individuals.

### ***Four Charter Commissions Authorized in New Jersey***

Five New Jersey municipalities voted in November on the question of setting up a commission, under the Faulkner Act, to study the question of what type of local government is best suited to the community. Englewood, Parsippany, Rahway and Ram-

sey voted to establish such commissions. Highlands voted the other way.

Eighteen municipalities voted salary increases for police and firemen. Elizabeth voted to increase councilmen's salaries; Roseland approved higher pay for mayor and council. Essex Fells extended the mayor's term from two years to four; but Roseland and South Bound Brook refused to lengthen it.

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### ***Waldwick Voters Hand Dilemma to Council***

In the borough of Waldwick, New Jersey, on November 4 the people voted on three referenda, affirmatively in two cases and negatively in one. They authorized a new full-time police or marshal system but they also voted to retain the present system, which keeps one man on duty for 24 hours. They then refused permission to the borough council to spend \$20,000 a year to pay for the added protection.

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### ***Arizona City Attorneys Organize***

The Arizona Association of City Attorneys was organized by city attorneys of the state during the semi-annual meeting of the Arizona Municipal League at Bisbee November 17-18. W. A. Moeur of Tempe was elected president of the new association.

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### ***Two Year Limit Sought in Presidential Succession***

A proposal that in the event of the death of a president the vice president should serve only until the next general national election has come from several influential quarters. This would mean that if a president died early in his term of office the vice president would act as president a

(Continued on page 41)



**County and Township***Edited by Elwyn A. Mauck***Trend Toward Abolition of Coroners Continues*****Michigan Study Commission to Report to Legislature***

**I**N MICHIGAN a study commission consisting of members of both houses is preparing recommendations on an appointive medical examiner system and a central pathological service to replace elected county coroners for presentation to the 1953 legislative session. The commission was set up by the 1951 legislature following the session's defeat of a bill which would have provided such a system.

**Maryland System**

The latest report of the Maryland Department of Post Mortem Examiners, serving the whole state in providing adequate post mortem examinations, reveals that almost 20 per cent of all deaths require investigation by an official agency in the interests of protecting the public against crime. In 1951 it examined 19 per cent of the 23,000 deaths, finding 57.4 per cent of them to be the result of natural causes, principally (65.8 per cent) cardiovascular diseases. The remaining cases reveal that the homicide rate for whites was 2.1 per 100,000 population, for negroes, 30.2, and that alcohol analysis on the body of every homicide victim disclosed that 50 per cent were under the influence of liquor.

The department has been in operation since 1939 when it replaced the elective county coroner system.

***Reorganization Efforts Revived in Baltimore County***

Baltimore County, Maryland, which two years ago made an abortive attempt to secure a home rule charter, again is showing concern over the

structure of its government. The Board of County Commissioners has announced that it will appoint an advisory group to make a complete survey of the county government, and it subsequently announced that Judge Hall Hammond, of the Court of Appeals and former attorney general of the state, had consented to serve as chairman. It is intimated that the commission might become a permanent part of the county government.

Another development has been the proposal of Senator John Turnbull and Delegate A. Gordon Boone, leaders of the county's delegation in the state legislature, to have a study commission appointed jointly by the county commissioners and the county's delegation. They have announced their intention of introducing legislation on this subject.

***Home Rule Improvements Urged in Maryland***

Maryland's Republican Governor Theodore R. McKeldin and Baltimore's Democratic Mayor Thomas D'Alesandro joined forces before the annual convention of the Maryland Municipal League in urging adoption of the recommendations of the Commission on Administrative Organization of the State in so far as such recommendations affected local government. Among the items urged were improvements in the county home rule provisions of the constitution, municipal home rule and assumption of greater local responsibility for local revenues.

***Counties Vote on Local Issues***

Six California counties voted on matters of governmental organization in the recent November elections.

Alameda County rejected by over seven thousand votes the proposal to make its coroner's office appointive. Salaries of the five members of the Los Angeles County board of supervisors were raised from \$9,800 to \$16,750 by the acceptance of an amendment to the charter providing for the supervisors to receive the same compensation as superior court judges. Merced County rejected creation of the office of county counsel by almost two to one. Marin County voted to adopt a limited civil service system, also by almost two to one.

An initiative measure that would have changed the boundaries of the five supervisorial districts of Santa Barbara County was turned down by a vote of more than three to one. The proposal would have given the city of Santa Barbara, with more than half the county's population, two supervisors instead of one. Much of the organized support for the proposition switched during the week before election after the board of supervisors promised that if the measure were defeated it would redistrict the county by ordinance.

By a vote of two and one-half to one the voters of Santa Clara County expressed their preference for an elected sheriff rather than one appointed by the county supervisors.

STANLEY SCOTT  
University of California

### ***Pittsburgh Metropolitan Plan Draws Fire***

Recent appointment by Pennsylvania's Governor John S. Fine of a Metropolitan Study Commission of Allegheny County continues to draw fire from local officials on the ground it is merely another attempt to impose the "Metropolitan Plan" on the Pittsburgh suburban area.

The Burgesses Association of the county recently has declared its op-

position and has invited other citizens to join the protest. It is drafting a petition expressing its views which it plans to submit to the state legislature. Its major contention is that the county's 129 municipalities would lose their "home rule" and their distinctive characteristics.

The Metropolitan Plan has been discussed for several decades. Twenty years ago the voters in the county indicated their approval of such a plan, but since it failed to secure a two-thirds majority in a majority of the municipalities, it was defeated.

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### ***California Counties Study Roads***

The County Supervisors Association of California has undertaken a study to ascertain the deficiencies in the county road system. Each of the 58 counties is being asked by questionnaire to describe its road mileage classified by surface-type, road widths and types of shoulders. Also analyzed will be daily traffic, proposed improvements, right-of-way and construction costs and bridge needs. The results of the study will be submitted to the California legislature.

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### ***Wisconsin Creates Advisory Welfare Committee***

The Wisconsin State Board of Welfare, with approval of the governor recently created a nine-member Advisory Citizens Committee selected from the executive committee of the Wisconsin County Boards Association. The advisory committee will assist the board especially in the areas of organization, financing and staffing.

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### ***County Developments in Maryland***

After several years of incessant criticism the Montgomery County, Maryland, Council has voted to discontinue its policy of closed sessions.

Heretofore, it has held weekly closed sessions each Tuesday morning, followed by open sessions in the afternoon during which formal actions would be taken. Residents and the press complained of lack of discussion in the afternoon meetings.

The commissioners of Harford County, acting on the recommendations of a special study committee, have appointed a five-man planning and zoning board.

Officials of Baltimore City and Anne Arundel County met recently as a result of adoption of a constitutional amendment in the November 4 election which gives the city authority to acquire county land for purposes of port development. County officials had expressed opposition to the amendment, but the city solicitor has announced that Baltimore will not use its port condemnation powers in any county without the consent of the county governing authorities.

The Harford County Farm Bureau and Grange are sponsoring the appointment of a citizens committee to study the county government and make recommendations to the state legislature.

A civic leader speaking recently before the Zonta Club in Frederick advocated that Frederick County secure a business manager in order that it might become a model community. He pointed out that county managers had provided effective and efficient business administration elsewhere and that Frederick County should enjoy similar advantages.

### ***Texas County Provides Prisoner Comforts***

Dallas County, Texas, commissioners, concerned over the comforts of their county jail inmates, recently had the mattresses renovated by the Sleep-Ezy Mattress Company. To dispel any lingering doubts in the minds of any prisoner as to the reason for or extent of his incarceration the commissioners also purchased a weighing machine by which for one cent a prisoner can ascertain not only his weight but also his character and his fortune.

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### **CITY, STATE AND NATION**

(Continued from page 38)

maximum of two years, as there would be a congressional election in that time.

This plan was urged independently by Walter Lippmann, political commentator, J. William Fulbright, U. S. senator from Arkansas, and George Smathers, U. S. senator from Florida. Both senators said they would introduce bills in the new Congress to make the plan official.

Senator Fulbright stated: "I have long felt that the founding fathers intended that the vice president would be a caretaker of the [president's] office until the next general election." Senator Smathers emphasized that the people vote for a president and give little thought to his running mate. He also proposed a three-day voting period for presidential elections, direct election of the president and vice president, and nominations of the candidates by primaries in each state.



## Taxation and Finance

Edited by Wade S. Smith

## 1952 State-local Debt 10 Per Cent Over 1951

### *Schools Show Largest Gain as in Prior Years*

STATE and local debt in the United States continued in the year ending June 30, 1952, the upward trend shown since 1946 and advanced \$2,583,000,000, or 9.6 per cent, over June 30, 1951, according to the annual compilation of the Governments Division of the Bureau of the Census.<sup>1</sup> Of the 1952 total, \$7,040,000,000 was state debt and \$22,583,000,000 was the obligation of local units, figures respectively 10.5 per cent and 9.3 per cent above June 30, 1951.

By type of issuing unit, the state-local debt as of June 30, 1952, and the per cent changes from June 30, 1951, were as follows:

	Debt June 30, 1952 (In Thousands)	Per Cent Change from Prior Year
City	\$12,427,000	6.1%
Township	420,000	2.2
School District	3,801,000	16.7
County	2,066,000	10.2
Special District	3,860,000	13.4
Total Local	\$22,583,000	9.3
State	7,040,000	10.5
Total State and Local	\$29,623,000	9.6

State-local debt had reached its pre-war high point June 30, 1940, it will be recalled, when it totaled \$20,246,000,000. It declined under the credit and building restrictions of World War II to reach a low June 30, 1946, of \$15,922,000,000, a figure 21.4 per cent

below 1940. Since 1946 the upward trend has been continuous. The June 30, 1952, state-local total is 86.3 per cent above the 1946 low and 46.3 per cent higher than in 1940.

State debt alone, it may be noted, experienced the largest relative decline from 1940 to 1946 and has increased since more rapidly than local debt. State debt totaled \$3,526,000,000 at the 1940 date, \$2,358,000,000 in 1946. The 1940-46 decline was 33.9 per cent and the 1946-52 increase was 198.8 per cent.

Local debt declined from \$16,720,000,000 in 1940 to \$13,564,000,000 in 1946. Its 1940-46 reduction was 18.9 per cent and the increase in 1946-52 was 66.4 per cent. State debt in 1952 was 99.7 per cent higher than in 1940, local debt 35.1 per cent higher.

The larger increase in state debt, percentage-wise, reflects in part the

multi-million-dollar state bond issues for highway improvements, including large issues of revenue bonds secured by the great toll highways now being undertaken in many areas, and the large soldiers' bonus issues of the post-war period. Local debt on the other hand has been raised almost entirely by borrowing for capital improvements — schools, sanitation, streets,

<sup>1</sup>*Governmental Debt in 1952.* Bureau of the Census, Washington, D. C. December 1952.

water, and light systems. Dollar-wise, the 1946-52 increase in local debt was \$9,019,000,000 compared with \$4,682,000,000 for state debt.

The rise in state and local debt has of course been faster than the increase in population during the period, but per capita debt is not as much above earlier levels as might be expected. The prewar peak in per capita state-local debt occurred in 1932 and was not surpassed until 1950. In the case of local units, the 1932 peak was equalled only in 1951 and passed in 1952. State per capita debt was at a peak in 1940, reattained by 1949.

PER CAPITA STATE-LOCAL DEBT

June 30	State	Local	State-Local
1932	\$23	\$134	\$157
1940	27	127	154
1946	17	96	113
1947	21	96	117
1948	25	102	128
1949	27	113	140
1950	36	125	161
1951	41	134	175
1952	45	144	189

Considering the change in the purchasing power of the dollar, it is evident that state-local debt in 1952, adjusted for population and the wage and price level, is still less than in 1932 or in 1940.

Although the states and local units can no longer borrow money on terms as favorable as those existing in the early postwar years, the expense of carrying the present debt reflects interest rates much lower than prewar. Interest paid on local debt in the year ended June 30, 1952, was estimated at \$519,000,000 compared with a high of \$726,000,000 in 1932 when local debt was one-third below the current level. State debt, which, as noted, has increased considerably faster than local debt, required an estimated \$130,000,000 for interest in the year ending June 30, 1952, compared with \$114,000,000 in fiscal 1932.

### **Local Borrowing Costs Rising As Volume of Debt Increases**

The fact that charges for interest on outstanding state and local debt is now much below earlier peaks, despite the fact that the debt is much higher than formerly, reflects, of course, the very sharp reduction in interest costs during the last two decades. While interest costs are still much below the prewar peak, they have none the less been following an irregularly upward trend since March 1951, when the Federal Reserve Board withdrew the "pegs" at which it has been supporting the market for United States government bonds and notes.

The rise in interest rates on federal obligations has been accompanied by heavy state and local borrowing, so that the element of scarcity which contributed to abnormally low-cost borrowing during and immediately after the war is no longer present. Further, prospects of declines in federal income tax rates, particularly in the higher brackets, have contributed to a softening of municipal bond prices, since higher tax rates provide a larger differential in favor of municipals in view of their exemption from federal income taxes.

New issues of state and local bonds, as compiled by *The Daily Bond Buyer*, trade authority on municipals, fell close to the \$500,000,000 level in 1943, and despite gradual increases were still only \$819,000,000 in 1945, the year when sizeable postwar borrowing began. The effect of scarcity and high wartime tax rates was reflected in a decline in interest costs, represented by *The Daily Bond Buyer's* index of yield on twenty representative municipal issues, to an all-time low of 1.29 per cent in February 1946. The index had been at an all-time high of 5.69 per cent in May 1933.

In 1946 new issues of municipals (including state bonds) amounted to

\$1,204,000,000, and by the end of the year the twenty-bond index was up to 1.9 per cent. As the volume of new issues increased, the index continued irregularly upward. Sales for 1947 amounted to \$2,359,000,000 and the index in December 1947 was 2.09 per cent. In 1948, when new issues aggregated \$2,990,000,000, the index rose to a year's high of 2.47 per cent in March, eased to 2.23 per cent in June, and then fluctuated between these levels for the remainder of the year, standing at 2.31 per cent for December.

The slight business recession in 1949 contributed to new issues for the year approximately at the prior year's level, \$2,995,000,000, and the twenty-bond index eased somewhat, exceeding 2.2 per cent in only two months and standing at 2.11 per cent for December. In 1950 there was a further upsurge of borrowing, new issues aggregating \$3,694,000,000, but on more favorable terms than in the prior year, the index holding below the December 1948 level and standing at a year's low, of 1.75 per cent for both November and December 1950.

In 1951 new borrowing dropped to \$3,278,000,000, below 1950 but still higher than in any prior year. The twenty-bond index stood at 1.63 per cent on March 1, just prior to the Federal Reserve Board's action restoring a "free market" for federal obligations. By the first week in April the index was up to 1.92 per cent, and by July to 2.20 per cent. It eased to 1.98 per cent in September, then turned gradually upward and for December 1951 was 2.09 per cent.

State and municipal borrowing started off with a bang in 1952, January sales exceeding \$574,000,000, but by March new offerings were slightly below the 1951 month, and the twenty-bond index receded from 2.11 per cent

in January to 2.05 per cent in April and by May was down to a low for the year of 2.03 per cent. Since early spring new borrowing has in most months substantially exceeded the 1951 period, and the twenty-bond index has moved more or less steadily upward, reaching 2.37 per cent in late November and remaining at that point in mid-December. New issues for the first eleven months of 1952 exceeded \$3,987,000,000 compared with \$3,012,000,000 in the first eleven months of 1951, and the volume of new municipal borrowing was headed for a twelve-months total well above four billion dollars.

Prospects are for continued heavy municipal borrowing during 1953, with the possibility that interest costs will show little material decline from their recent level at least during the forepart of the year. For the first eleven months, new bond approvals by state and local voters exceeded \$2,289,000,000 compared with \$2,167,000,000 in the 1951 period and a twelve-month total for 1951 of \$2,249,600,000. Approvals in November 1952 alone were \$1,285,864,000 compared with \$1,307,869,000 in November 1951.

Since many local units do not require voter approval to authorize new bonds, and since there are still unissued parts of bonds voted in earlier years, the potential new borrowing, of course, much exceeds the voted totals in any given period. Prospective borrowing is, of course, further swelled by projects still in the preliminary stage and not yet submitted to either voters or local governing bodies for final approval.

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### ***Washington Decision Destroys Tax Revenue from Slot Machines***

Washington cities which have been deriving tax revenues from slot machine operators in private clubs will



lose this source of revenue because of a recent Washington State Supreme Court decision, reports the Municipal Finance Officers Association.

The decision states that a 1937 law authorizing slot machines in private clubs is unconstitutional because the machines are a "mechanical lottery" in violation of the anti-lottery provision of the state constitution. In those cities where the machines have been operating, a substantial tax loss will occur.

Under Washington state law, the operation of slot machines has been prohibited in public places but has been permitted in private clubs. Clubs are defined as "organizations of persons, incorporated or unincorporated, operated solely for fraternal, benevolent, athletic or social purposes, and not for pecuniary gain." However, some Washington cities, like Seattle, have ordinances prohibiting slot machines entirely, whether operated in private clubs or public places.

Washington state law also has provided for taxation on slot machines at the rate of 40 per cent of the gross revenue. Spokane, however, has had a gross earnings license tax of 5 per cent on such machines. In 1951, it collected \$143,229 from the tax. Other Washington cities and their 1951 receipts from taxes on slot machines include Wenatchee, \$26,429; Waitsburg, \$990; and Sunnyside, \$250.

### ***Pennsylvania Rejects Debt Amendment***

A constitutional amendment submitted to the electorate of Pennsylvania on November 4, which would have liberalized the constitutional limitation on state indebtedness to an amount sufficient to re-issue as general state debt the bonds of the two state authorities, was defeated. The proposal would have provided that up to \$175,000,000 now authorized to the General State Authority and \$40,000,000 to the State Highway and Bridge Authority would be refunded. The unofficial result was no, 610,036; yes, 417,752. Present state debt is \$539,600,000.

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### **LOCAL GOVERNMENT ABROAD**

(Continued from page 10)

mous task, and they should be aware of the difficulties they are certain to encounter at the very outset. For us the local government tradition comes naturally; for others it must be developed by careful planning and skillful cultivation. And despite the contributions that can be made by an international exchange of personnel and ideas, the motivation for strengthening local government must come from within the country itself.

## Proportional Representation

*Edited by George H. Hallett, Jr.  
and Wm. Redin Woodward*

(This department is successor to the Proportional Representation Review)

### Bills Seek to Restore P. R. to Plan E

#### *Civic Group Proposals Filed with Legislature*

THE Cambridge Civic Association has filed a bill in the Massachusetts legislature to restore the Plan E optional charter act to its original form. The proposed measure would restore the P. R. election feature, the 10 per cent minimum number of signatures required for a referendum on P. R. (which was reduced to 5 per cent) and the provision preventing any member of the city government from becoming city manager until two years after leaving municipal office.

In case these reforms should fail, another proposal, offered by the Citizens Plan "E" Association of Worcester, has been submitted to the legislature, to restore the 10 per cent signature requirement to a petition providing a referendum on P. R. in Plan E cities, and limiting such referenda to state elections.

Charles H. McGlue, former Democratic state chairman of Massachusetts, and Miss Edna Lawrence Spencer of Cambridge, both longtime opponents of P. R., have filed bills for the complete elimination of P. R. in Massachusetts.

In Massachusetts bills may be filed by any citizen and none can be killed in committee or in caucus, although many receive summary treatment in committee and on the floor of the legislative chambers.

The Plan E act, as originally adopted in 1938, provided for the council-man-

ager plan with proportional representation for the election of the city council and school committee. Six cities have adopted the plan, Cambridge, Lowell, Worcester, Revere, Medford and Quincy. Later legislation removed P. R. from the plan for all cities adopting it thereafter and made it possible for those cities using it to place the question of retention on the ballot by a petition signed by only 5 per cent of the voters. Under this legislation, referenda were held November 4 in Cambridge, where P. R. was retained, and in Revere, Medford and Quincy, where the plan was repealed.

#### *P. R. League Elects Holmstrom President*

The trustees of the Proportional Representation League have elected Andrew Holmstrom, mayor of Worcester, Massachusetts, as its president. Mayor Holmstrom succeeds former Mayor Albert D. Cash of Cincinnati, who died last summer. Mr. Holmstrom is mayor of the largest Massachusetts P. R. city, the second largest city in the state and the third in New England.

At the annual meeting of the P. R. League, held in San Antonio, November 18, in conjunction with the National Municipal League's Annual Conference on Government, the following trustees were elected by the members present: Richard S. Childs of New York, Robert P. Goldman of Cincinnati, Mayor Andrew Holmstrom of Worcester, C. G. Hoag of Haverford, Pennsylvania, J. Henry Scattergood of Villa Nova, Pennsylvania, and Thomas Raeburn White of Philadelphia.

The special committee recently appointed to explore the subject of proportional representation methods and public relations held two meetings at San Antonio. A report of the discussions will be made in the near future.

### **Alberta Elections Contrast Electoral Methods**

The Social Credit party, backed by a record of prudent management of the province's valuable natural resources, added another to its list of impressive electoral victories in the elections to the legislature of the Canadian province of Alberta last August 5.<sup>1</sup>

As before, the party swept up all

<sup>1</sup>A preliminary account of this election, prepared before complete figures were available, appears in the REVIEW for October 1952, page 468.

but a few of the 40-odd rural constituencies, where representation is by single-member districts. Polling about three-fifths of the popular vote in these districts, the Social Credit candidates won 40 seats, and the Liberals, with about one-quarter of the vote, obtained but one. The Commonwealth Co-operative Federation, known as the "C. C. F.," with an eighth of the vote, likewise obtained one seat and a splinter "independent social credit" group, which had only 2 per cent of the vote, also managed to obtain one seat. There were eleven districts in which the transfer feature of the single transferable vote system used in these elections was called into play because no candidate obtained a majority on first choices alone.

(Continued on page 58)

#### ALBERTA PROVINCIAL ELECTION OF AUGUST 5, 1952

Party	First-Choice Votes*	Percentage of First-Choice Votes	Seats	Percentage of Seats
<i>Calgary Constituency (P. R.)</i>				
Social Credit	22,871	55.0	4	66.7
Conservative	6,271	15.1	1	16.7
Liberal	5,286	12.7	1	16.7
C. C. F.	3,791	9.1		
Independent Labour	2,927	7.0		
Labour	527	1.3		
<i>Edmonton Constituency (P. R.)</i>				
Social Credit	24,024	46.1	3	42.9
Liberal	12,674	24.3	2	28.6
C. C. F.	9,817	18.8	1	14.3
Progressive Conservative	4,700	9.0	1	14.3
Labour Progressive	824	1.6		
<i>46 Single-Member Constituencies</i>				
Social Credit	118,754	59.5	43	93.5
Liberal	48,778	24.5	1	2.2
C. C. F.	25,155	12.6	1	2.2
Independent Social Credit	4,203	2.1	1	2.2
Others	2,427	1.2		

\*If the final count votes had been tabulated instead of first choices, the difference in the total single-member constituency results would be small, since only eleven required any transfers, but in the P. R. counts the votes would show distribution in substantially the same proportion as the seats awarded. Since that is obvious from the nature of P. R., it was thought more interesting to tabulate the first choices for whatever information on voter psychology may be contained in the comparison of first choice votes and ultimate choice results.



Citizen Action . . . . . Edited by Elsie S. Parker

## NACS Holds Clinic on Civic Reporting

### *Publications of Local Groups Receive Awards*

**P**UBLICATIONS of eleven civic organizations were cited for "special excellence" at the clinic on Civic Communications sponsored by the National Association of Civic Secretaries at the National Conference on Government conducted by the National Municipal League last November in San Antonio.

The contest, which will become an annual highlight of the N. A. C. S. clinic, was developed to stimulate an exchange of ideas on how civic secretaries can best meet the problem of communication through the printed word and picture. Although a co-operative effort by civic secretaries to aid and improve communications media has been discussed frequently, considerable difficulty was encountered in developing a program of mutual interest and advantage. Circumstances differ widely between civic organizations and their major purposes. Some emphasize research; others emphasize action. Some are young organizations with very limited budgets; others are old and more stable. Because of the obvious need for setting up standards and classifications, the Civic Communications project has become a combined clinic-contest experiment.

Following award of the citations, William Adams, publicity director of the San Antonio Chamber of Commerce, led a workshop session with an illustrated critique based upon the findings of the contest judges. Attention was given to uniform format,

headlines, subheads, capsule paragraphs, use of boxes, bold-face type, illustrations, news-writing style, variety of stories, organization of materials, and other techniques and styles observed in the competing publications.

The following civic organizations were awarded citations for their publications: Central Atlanta Improvement Association, City Charter Committee of Cincinnati, Citizens League of Greater Cleveland, Citizens League of Greater Minneapolis, New Boston Committee, Municipal League of Toledo, Citizens League of Pawtucket, Citizens' Plan "E" Association of Worcester, Civic Club of Allegheny County and Dade County (Miami) Research Foundation.

The contest judges were: Karl Detzer, roving editor, *Reader's Digest*; Brother Lawrence Gonner, S. M., Department of Journalism, St. Mary's University, San Antonio; Mrs. Nelle A. Robinson, Department of Journalism, Trinity University, San Antonio; Z. D. Perry, Perry Printing Company, San Antonio; Harry J. Krusz, executive vice president, San Antonio Chamber of Commerce, Allen H. Seed, Jr., director of field services, National Municipal League; and Mr. Adams.

### *Adult Education Groups Active*

*Year 1 AEA* is the first annual report of the Adult Education Association of the U. S. A. Twenty-four pages, it describes the association's organization and administration, including an organization chart, and sets forth its program and services.

The July-August 1952 issue of *Adult Leadership*, published by the association is devoted almost entirely to "using

resources" in the local community for planning forum discussions. The November issue of the association's *Adult Education* contains a full report of its second annual conference, held October 20-23 at the new Kellogg Center of Michigan State College, East Lansing. The May 1953 issue of *Adult Leadership* will carry a pictorial report of the conference.

In addition to its two magazines, the association is issuing an *AEA Newsletter* of four pages, reporting on activities. That for December 1952 is devoted to "Action High Lights" of the October conference.

The Council of National Organizations of the AEA has prepared the first of its *CNO Packets*. With it goes a check sheet so that recipients may evaluate the contents and report to the council. The CNO issued its first *News* (four pages) in November 1952.

The Adult Education Association has its Publication and Administrative Services in Chicago, its Organizational Relationships office in Cleveland and its Professional and Membership Services in Washington, D. C. Its Council of National Organizations office is at the Cooper Union in New York City.

The National Education Association of the United States, in Washington, D. C., which has merged its adult education activities with those of the Adult Education Association of the U. S. A., issued in 1952 a list of organizations in the field of adult education and a bibliography (14 pages).

#### **Chicago Citizens Report**

The *Final Report of the Committee of 19*, of Chicago, representing some 26 civic and educational organizations, has now been published. The committee was the organization group for establishment of "Citizens of Greater

Chicago," Its report is "presented in anticipation of shifting responsibility to the interim directors" of the new group, "the appointment of an executive director and the building of a staff."

Forty-one pages, the report sets forth the corporate structure and membership of the new organization including a chart, the area to be served, etc. It discusses matters which should be investigated by the group, such as a home rule charter for Chicago, reapportionment, civil service, modern criminal code, the judiciary and law enforcement, redevelopment and housing, politics and the two-party system, and city finance.

Over a hundred thousand dollars has now been raised from 80,000 contributors for the group's work.

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#### **Public Relations Manual**

The Citizens' Plan "E" Association of Worcester, Massachusetts, has prepared *MPR—A Manual on Municipal Public Relations* (34 pages) which it will present to the city council, together with a specific study of current MPR practices in Worcester and a series of recommendations.

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#### **Council-Manager Plan**

A special forum and conference on the council-manager plan was held by the City Club of Chicago on December 8. Speaking on "The Status of the City Manager Movement in Illinois" was Walter F. Dodd, eminent authority in the field of constitutional and administrative law and the draftsman of the most important bills in city management before the Illinois General Assembly during the past 25 years.

The Better Government Association of East Moline, Illinois, has been organized on a permanent basis at a

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<sup>1</sup>See the REVIEW, September 1952, page 418.

meeting of citizens in that city. Plans are under way for the drafting of by-laws. East Moline adopted the council-manager plan in July 1952 and it is the hope of the group that such an organization will lend its support to the plan when it is in operation.

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### With the Women Voters

City-county cooperation was the theme for the December "League Day" of the League of Women Voters of St. Louis. Main speaker was Dr. Carl A. McCandless of Washington University, St. Louis. Specific metropolitan area problems were discussed by league members.

*Steps in Calling a Constitutional Convention*, a six-page mimeographed statement, has been published by the League of Women Voters of Indiana. The league points out that the constitution of Indiana is over a hundred years old.

The League of Women Voters of New York State has again started work for passage of a sound and constructive bill for a permanent personal registration system. "Those thousands of citizens who found themselves so unnecessarily inconvenienced while trying to register will be glad to know that League members have already made every state legislator familiar with the possibilities for voter relief to be obtained by the passage of such a bill," reports the *LWV State News*.

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### Study Court Procedures

Members of the Citizens Civic Association of Terre Haute, Indiana, heard judges of the Vigo (county) Circuit Court explain their duties as well as the functions and workings of the courts at a meeting held in the Circuit Court Room. It is the aim of the association, says its president, to

plan and hold this type of meeting in all the branches of government for public enlightenment.

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### Success Story

"Of 106 persons elected to judicial offices and to the state senate and assembly from New York City," reports *Across from City Hall*, news digest published by the Citizens Union of New York City, "94 were considered qualified by the Citizens Union. Of these, 39 were 'endorsed,' 26 were 'qualified and preferred,' and 29 were 'qualified.'"

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### Committees in Action

At a meeting of the officers and chairmen of the sixteen standing committees of the Municipal League of King County and Seattle, more than 40 projects were outlined. These projects will go to the committees, numbering nearly 700 members, who will work on them and try to push as many as possible through to successful accomplishment, according to the league's *Municipal News*.

At the meeting President Ben Ehrlichman cited his goal of 16,000 league members by 1960. He offered to obtain two members for every new one enrolled by any committee chairman.

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### Municipal "Who's Who"

The Citizens Union of New York City, in a letter to the members of the city council's committee on civil employees and veterans, strongly supports a bill before the council providing for advance publicity on appointments to exempt offices in the city's service. "Publicity, like sunlight, has therapeutic value," says Milton M. Bergerman, chairman of the union, "and there is at least a possibility that it will promote better selections for public offices."



## A Seminar with Power to Act

### *Assures Administrators a Feeling of Participation*

EDITOR'S NOTE.—This article summarizes the substance of a discussion before the American Political Science Association's conference at Buffalo in August 1952. The author has recently served as consultant in three public finance administration situations in which the suggested procedure was employed almost exclusively.

**I**N response to a query from a prospective consultant as to exactly the services to be performed, Mayor Charles Farnsley of Louisville responded, December 27, 1950: "Why I want you to conduct a seminar with power to act."

In view of some recent tests, it seems certain that the mayor generalized eloquently on a tool for making technical assistance to government officials more than usually significant for the translation of know-how into public service.

In the first place, the seminar approach may prove superior in that a desirable plan for technical aid toward transforming ideas into governmental action is likely to involve a group of problems rather than a single one. The attack on the welter of related issues usually requires a unified philosophy but not an identical methodology. Indeed, varied attacks may be essential by reason of the factual setting.

Second, the idea of a "seminar with power to act" means that reports will be prepared by members of the seminar. There is, under this conception, no one technical assistance report to be implemented by government action. Rather, there are several reports prepared by a working team of which the

technician or a top executive is the directing head and other members of the executive and administrative staff are participants.

In a project which the writer's own office has in process under this conception, for example, an over-all survey revealed a cluster of management procedures followed by a state administrative department which, in the light of changed and changing conditions, were questionable. The consultant prepared a conference memorandum for the executive and his administrative staff, the purpose being a clear definition of the problems. A discussion ensued and decisions were reached regarding the specific difficulties to be tackled. The conference also reached agreement as to the basic philosophy and the methodologies suggested by the outside technician. Assignments were made to various members of the team, and each is now engaged in finding the facts in respect of his segment of the problem. The technician is doing one of the reports; but it is no more important to the whole undertaking than are the investigations by other members of the seminar. When the evidence is in, other conferences will hear reports and arrive at conclusions. Because the executive head of the department is a working member of the group, the members of the seminar will be in a position to make basic decisions once the evidence is in and fully canvassed.

Third, the concept of the "seminar with power to act" eliminates to a large extent the impediment of inertia involved in simply presenting a comprehensive report the results of which are to be implemented by subsequent action. Under the seminar plan, no special gadget additional to the administrative organization and the seminar

itself is required to see that needed changes are implemented. For example, when the reports of the present study are worked over in conference, the decisions taken will be in the form of directives to the appropriate administrators to carry out the conclusions.

Fourth, this approach does not introduce a technical assistance officer who is expected to enter an administrative situation and in a short time reach wiser independent conclusions than those reached by individuals who have actually been on the job for years. Thus, the approach makes for less skepticism on the part of the workers concerned. And, with reasonable ingenuity, the technician need be in no less effective position to make his capacities useful to the administration.

Finally, the attack on technical assistance in public administration through a "seminar with power" places the appropriate stress on the deliberative character of the decisions to be taken. There need be under this plan in most cases no recommendation with a "take-it-or-leave-it" tag attached. Indeed, the action decision can grow neatly out of the give and take of the conference room—steered, it is true, by a person aware of the technicalities involved. In the field of administrative management, for example, there are more cases in which an adequate investigation leaves room for two or more courses of action than there are where a single course of action is clearly indicated. It is not usually well that a technician, especially one more or less dissociated from political and other relationships, should be called on categorically to recommend the action on such issues. Management decisions can in many cases be more wisely taken in conference than by an executive officer on the recommendation of a technician. This is true partly because the facts and the administrative action in one matter may have a distinct

bearing on the wise decision in another of a single cluster of problems.

One caution may be essential. There is no such clear and invariable definition of seminar membership in the typical public administration discussion group as would be expected in a graduate school seminar. For example, an initial conference may concern, and be attended by, only administrative personnel directly concerned with the issues confronted. After the detailed reports by members of this group are presented, it may become apparent that other areas are involved. If so, representatives of the additional subject matter must be consulted before action is appropriate.

On the other hand, some of the action conferences may involve only persons directly and indirectly concerned with a particular problem; thus, personnel investigating other problems will not be interrupted to participate in final discussions. The action groups, in other words, will in a complex situation have varying membership from meeting to meeting.

The purpose of these comments is not to suggest a solution for all the problems of procedure and implementation of technical assistance in public administration. Rather, the approach is one which in certain settings can elide difficulties that would otherwise be encountered. Although the point is more nearly debatable, there is evidence that the "seminar" type of attack has distinct technical advantages where it can be used. At least it assures the administrative management personnel regularly on the job a feeling of participation which may sometimes be missing under alternative plans. Another problem, the solution of which is aided by this approach, is that of originally establishing the technical assistance relationship. It is easier to invite an agency with know-how to sit in on the examination of specified

problems than it is to ask the same agency to make a critical survey of the same problems. It is also easier for the technical assistance agency to offer its services as a participant in a joint undertaking.

JAMES W. MARTIN  
Bureau of Business Research  
University of Kentucky

### Western Researchers Meet

Over two hundred researchers and administrators, representing various agencies in eleven western states and Hawaii, attended the twelfth annual conference of the Western Governmental Research Association in Sacramento, October 23-24. Among the subjects discussed at the sessions were urban fringe area problems, city-county relationships, the implementation of administrative research and the private consultant's role in administrative analysis. George A. Terhune, chief administrative analyst for the Los Angeles chief administrative officer, was chosen as new president of the association.

### Chicago's Twin Problems

At the annual meeting of the Civic Federation of Chicago, October 31, Harland C. Stockwell, its executive secretary, in his address "Confessions of a Reformer—25 Years on the Civic Front," called attention to "two major problems" to be faced in the near future: "the twin problems of 'home rule' for Chicago and the government of the Metropolitan Area of Chicago." Any new charter, he said, "should more clearly define the powers and duties of the executive and legislative branches of our city government." Further, he commented, "Simplification and consolidation of local government for Metropolitan Chicago must start within the city itself. The various divisions, bureaus and departments *within* the city should be organized on sound, functional lines." Then the Chicago Park District and the Sanitary

District should be consolidated with the city of Chicago, while the Forest Preserve District should be consolidated with Cook County.

## Research Pamphlets and Articles

### Annexation

**Annexation Handbook for Tennessee Municipal Officials.** By Wallace Mendelson. Knoxville, University of Tennessee, Municipal Technical Advisory Service, in cooperation with the Tennessee Municipal League, October 1952. 44 pp.

**Equalization in Property Assessments.** Santa Fe, Taxpayers Association of New Mexico, *New Mexico Tax Bulletin*, November 1952. 4 pp.

### Budget

**The 1953 County Budget.** Utica, Municipal Research Bureau, *Your City*, December 1952. 3 pp.

**Proposed Budget System for the City of Miami.** Miami, Dade County Research Foundation, *Research Memo*, November 18, 1952. 7 pp.

### County Government

**Our County Government.** Buffalo, Municipal Research Bureau, *Just A Moment*, November 13, 1952. 3 pp.

### Debt

**Avoid Premature Debt Authorization.** Baltimore, Commission on Governmental Efficiency and Economy, *Your Tax Dollar*, November 1952. 2 pp.

### Education

**The Heart of the Matter.** Teachers' Salaries and the Pittsburgh School Budget for 1953. Pittsburgh 19, Pennsylvania Economy League, Western Division, *P.E.L. Newsletter*, November 1952. 7 pp.

**Higher Education in the Mountain States.** Salt Lake City 1, Utah Foundation, *Research Report*, November 1952. 4 pp.



### **Home Rule**

**Home Rule for Louisiana Municipalities.** Baton Rouge, Public Affairs Research Council, 1952. 45 pp. 50 cents.

### **Housing**

**Public Housing in Columbus.** Columbus 15, Citizens Research, Inc. November 24, 1952. 4 pp.

### **Land Use**

**The Uses of Land—Berkeley 1951.** An Inventory and Analysis of Land Use in the City of Berkeley, California. By City Planning Commission. Berkeley, Chamber of Commerce, 1952. 32 pp. Charts.

### **Pensions**

**Pension Finance.** 1953 Budget Requests for Pension Systems Are \$6.1 Million Over 1952's Expenditures. Philadelphia 7, Bureau of Municipal Research, *Citizens' Business*, November 17, 1952. 4 pp.

### **Personnel**

**Milwaukee's Police, Sheriff and Fire Departments' Requests for 1953—Increased Salaries and Reduced Hours—Tentative Cost \$3,585,000: I. Recruitment Trends; II. Working Conditions (Salaries and Hours); III. Measures of Accomplishment; IV. Performance Budgeting (Application to Police, Sheriff and Fire Departments).** Milwaukee 2, Citizens' Governmental Research Bureau, *Bulletin*, August 11, 18, 25 and November 14, 1952. 7, 7, 7 and 3 pp. respectively.

**Protecting Our Investment in the Classification and Pay Plans.** Boston, Municipal Research Bureau, *Bulletin*, November 28, 1952. 4 pp.

### **Pooled Services**

**Savings Through Pooled Services.** Philadelphia 4, University of Pennsylvania, Associated Institutes of Government, *Municipal Administration*, November 1952. 2 pp.

### **Public Utilities**

**Municipal-Utility Buildings.** Three Tennessee Plans. By Victor C. Hobday. Knoxville, University of Tennessee, Municipal Technical Advisory Service, in cooperation with the Tennessee Municipal League, *Tennessee Town and City*, November 1952. 5 pp.

### **Public Welfare**

**Confidentiality of Public Assistance Records.** By Margaret Greenfield. Berkeley, University of California, Bureau of Public Administration, November 1952. 50 pp. \$1.25.

### **Real Estate**

**The Conservation of Taxable Real Estate Values in Baltimore.** Baltimore, Commission on Governmental Efficiency and Economy, 1952. 27 pp.

### **Salaries**

**Salary Increase for Councillors.** Brockton (Massachusetts), Taxpayers Association, *Your Tax Facts*, October 27, 1952. 2 pp.

### **Sewage Charges**

**A Sewage Disposal Charge.** Waterbury 2, Taxpayers' Association, *Governmental Briefs*, November 17, 1952. 4 pp.

### **State Government**

**Organization of the State Government of South Carolina (Chart).** Columbia, University of South Carolina, Bureau of Public Administration, 1952. 1 p. 25 cents.

**Texas State Government.** Four Organization Charts. By John C. Doyle. Austin, University of Texas, Institute of Public Affairs, September 1952.

### **Taxation and Finance**

**1952 Wisconsin Taxes.** Total State and Local Taxes Exceed One-half Billion Dollars—\$144 Per Person. Madison 3, Wisconsin Taxpayers Alliance, *The Wisconsin Taxpayer*, December 1952. 6 pp.

**The Rising Cost of Missouri State Government.** Jefferson City, Missouri, Public Expenditure Survey, November 1952. 8 pp.

# Books in Review

**The Lobbyists.** By Karl Schriffgiessen. *The Art and Business of Influencing Lawmakers.* Boston, Little, Brown and Company, 1951. xiv, 297 pp. \$3.50.

This volume collects the findings of the various Congressional and magazine investigations into the Washington lobbies before and since the enactment of the 1946 regulation of lobbying act. There are interesting narratives of the activities and alleged expenditures of several of the largest pressure groups—the Committee for Constitutional Government, American Legion, Townsendites, National Association of Manufacturers, National Physicians Committee, National Association of Real Estate Boards, Army Engineers Corps, Foundation for Economic Education and others.

The author discloses the neglect of the law since its passage and the need for faithful committee attention to the periodic reports, as well as the need for more precise definition of lobbying and for better identification of those liable for non-compliance with the registration requirements.

R. S. C.

**State and Local Government in California.** By Winston W. Crouch, Dean E. McHenry, John C. Bollens and Stanley Scott. Berkeley and Los Angeles, University of California Press, 1952. xii, 232 pp. \$2.75.

A new text book to meet a 1951 legislative enactment that study of California state and local government be a requirement in all public and private schools. It puts into one compact volume the more extensive works of the same authors, *California Government* (1949) and *Local Government in California* (1951).

**Training for Specialized Mission Personnel.** By Wallace S. Sayre and

Clarence E. Thurber. Chicago 37, Public Administration Service, 1952. xiii, 85 pp. \$1.00.

Several government agencies send emissaries abroad and have their methods of preparing them for the conditions they will find there. This study, financed through Public Administration Clearing House by the Ford Foundation, lines up the existent training programs and considers methods of reducing their inadequacies and possible allocations of the duty of trying to do better.

**Report of a Conference on Comparative Administration.** (September 12-14, 1952, Princeton, New Jersey.) Chicago, Public Administration Clearing House, 1952. 60 pp.

Thirty persons active in the public administration field met September 12-14, 1952, at Princeton Inn. What they did and said and the great array of references and analyses compiled by the Public Administration Clearing House and others bring into tight compass the problem of how to learn more about how other nations administer their affairs.

**Grass Roots Party Leadership. A Case Study of King County, Washington.** By Hugh A. Bone. Seattle, Bureau of Governmental Research and Services, University of Washington, 1952. 45 pp. \$1.

Many students and practitioners of American government recognize the need for more knowledge about what makes the party ward or precinct leader tick before much can be done to attract higher caliber people into these positions. Professor Bone's new study is an analysis of the "background" of 423 Republican precinct committeemen in the Seattle metropolitan area who have answered a prepared questionnaire.

In comparing his results with those of similar studies by Gosnell, Mosher, Forthal and others, the author finds that these Washington party leaders are much newer in their posts than those elsewhere; that they are better educated (over half have attended college); and that 42 per cent are women. Although the majority of these politicians "gave little evidence of carefully thought out reasons for assuming the precinct leadership," the desire for economic gain or patronage did not appear to be a "particularly significant" motivation.

Dr. Bone concludes with some valuable observations about the methodology of such research, emphasizing his belief that cooperation between the political scientist and the party organization is desirable, if not invaluable.

GUTHRIE S. BIRKHEAD

**Measuring Your Public Relations.** By Herman D. Stein. New York, National Publicity Council for Health and Welfare Services, Inc., 1952. 48 pp. \$1.25.

This is a useful guide for any organization which leans heavily upon communication techniques for its success. The booklet describes research methods which can be used to pre-test public education materials or to evaluate the effectiveness of the materials following exposure to the intended audience. The recognized value, as well as the limitations, of the public opinion poll as a research tool in planning a public relations program is thoroughly discussed.

Much is made of the necessity of determining: (1) what publics are important to the organization, (2) why these publics are important, and (3) what the organization wishes to communicate.

MASON GOULD

**Suggested State Legislation.** Program for 1953. By Drafting Committee of State Officials. Chicago 37, Council of State Governments, 1952. 160 pp. \$1.50.

These proposals, one of a series presented yearly to the states by the Council of State Governments, this year include several topics of general or headline interest. Under the heading of law enforcement and the control of organized crime, for example, are these: model state witness immunity act, model act on perjury, model crime investigating commission act, sports bribery act and an act relating to testimony of public officials regarding conduct in office. Under "regular program of the Drafting Committee" appear these items, among others: recommendations on highway safety and motor truck regulation, recommendation on courts of limited jurisdiction, weather control act, and a statement regarding presidential primaries.

## Additional Books and Pamphlets

(See also *Researcher's Digest* and other departments)

### *Airport Financing*

**Revenue Bond Financing for Airport Improvements.** By James C. Buckley (Reprinted from *The Analysts Journal* November 1952.) New York 5, New York Society of Security Analysts 1952. 8 pp.

### *Building Regulations*

**Building Code Progress in the New Jersey, New York, Connecticut Metropolitan Area.** New York 17, Regional Plan Association, *Regional Plan Bulletin*, December 1952. 4 pp. \$1.

**Building Permit Fees of Washington Cities.** By Joshua H. Vogel. Seattle 5, Association of Washington Cities in cooperation with the Bureau



of Governmental Research and Services, University of Washington, *Washington Municipal Bulletin*, September 5, 1952. 12 pp.

### **Civil Defense**

**Civil Defense and National Organization. Women in Civil Defense.** Washington, D. C., Federal Civil Defense Administration, 1952. 16 and 22 pp. respectively.

**Handbook—Emergency Defense Activities — October 1952-March 1953.** Washington, D. C., General Services Administration, National Archives and Records Service, Federal Register Division, 1952. 120 pp.

### **Constitution**

**Commentaries on the Constitution 1790-1860.** By Elizabeth Kelley Bauer. New York, Columbia University Press, 1952. 400 pp. \$4.75.

### **Education**

**State Public Finance and State Institutions of Higher Education in the United States.** By H. K. Allen and Richard G. Axt. New York, Columbia University Press, 1952. xvix, 196 pp. \$3.

### **Federal Government**

**Executives for the Federal Service. A Program for Action in Time of Crisis.** By John J. Corson. New York, Columbia University Press, 1952. xii, 91 pp.

**Senate Action on Hoover Commission Reports.** Report of the Committee on Government Operations. Washington, D. C., Government Printing Office, 1952. 96 pp.

### **Industrial Location**

**Industrial Dispersion Guidebook for Communities.** A Technique for More Secure Location of New Defense-Supporting Plants. Washington, D. C., U. S. Department of Commerce, Office of Industry and Commerce, Area Development Division, 1952. 22 pp. 20 cents. (Apply Superintendent of

Documents, U. S. Government Printing Office, Washington, D. C.)

**Planned Industrial Districts. Their Organization and Development.** Edited by Milburn L. Forth and J. Ross McKeever. Washington 6, D. C., Urban Land Institute, 1952. 56 pp. \$5.

### **Legislative Bodies**

**Evaluation of the Effects of Laws Enacted to Reorganize the Legislative Branch of the Government.** Hearing before the Committee on Expenditures in the Executive Departments, United States Senate, 82nd Congress, First Session, June 1951. Washington, D. C., United States Government Printing Office, 1951. 697 pp.

### **Noise Abatement**

**Measuring Noise in Our Cities.** By H. C. Hardy. Washington 6, D. C., Urban Land Institute, *Urban Land*, November 1952. 4 pp.

### **Parking**

**Standards for Financing Sound Parking Projects.** By Charles Stockard LeCraw, Jr. (Address before the Municipal Forum of New York.) New York, the Forum, 1952. 18 pp. 50 cents. Discounts on quantity orders. (Apply E. Joseph Scherer, c/o B. J. Ingen & Company, 57 William Street, New York 5.)

### **Pensions**

**Financing the Pension Obligation.** Nature of the pension obligation—the accruing effect of pension cost—its true concept—importance of financing on a current basis—the budgeting method of meeting the pension obligation. Chicago 37, Municipal Finance Officers Association of the United States and Canada, 1952. 4 pp. 35 cents.

### **Planning**

**Cleveland's Six-year Capital Improvement Program 1953-1958.** Cleveland, City Planning Commission, 1952. 126 pp.

**A Master Plan — Maryland State Parks and Recreation Areas.** Baltimore 2, Maryland State Planning Commission, 1952. 77 pp. Illus.

#### **Research**

**Methods in Social Research.** By William J. Goode and Paul K. Hatt. New York, McGraw-Hill Book Company, 1952. vii, 386 pp. \$5.50.

**CED and Economic Research in College-Community Centers.** New York 22, Committee for Economic Development, 1952. 22 pp. Illus.

#### **States' Rights**

**States' Rights—How Far Do They Go?** Washington 6, D. C., Congress of Industrial Organizations, Department of Education and Research, Reprint from *Economic Outlook*, July-August, 1952. 8 pp. 15 cents. (Discounts on quantity orders.)

#### **Subdivision Regulation**

**For Sound Growth.** Subdivision Regulations, City of Boulder, Colorado. Boulder, Office of City Manager, 1952. 12 pp.

#### **Taxation and Finance**

**1952 Conference Proceedings.** Chicago, The Municipal Finance Officers Association of the United States and Canada, *Municipal Finance*, August and November 1952. 64 and 40 pp. respectively. 50 cents each.

**Oklahoma Sales Tax — Including Operations of the Use Tax and Coin Device Licenses.** Report for the Fiscal Year Ending June 30, 1952. Oklahoma City, Oklahoma Tax Commission, 1952. 37 pp. Tables.

### **PROPORTIONAL REPRESENTATION**

(Continued from page 47)

In the cities of Calgary and Edmonton, where representation is by the Hare system of P. R., using the same single transferable vote ballot as in the rural constituencies, the minority parties obtained representation in pro-

portion to the popular support enjoyed by them. In Calgary the Social Credit party was almost as strong as in the countryside, polling 55 per cent of the first-choice votes and obtaining four of the six seats (meaning that after transfers it had two thirds of the votes). The Liberals and Conservatives each obtained one seat and the C. C. F. had insufficient votes to obtain any representation.

In Edmonton, the provincial capital and focus of the booming oil industry of the far northern plains, the Social Credit party failed to attract a majority of first-choice votes and even after transfers could secure only three of the seven seats. The Liberal elected two and the C. C. F. and Progressive Conservatives one. E. C. Manning, Social Credit, polled almost three times the necessary quota of the count of first choices. Transfer of his surplus votes helped to elect another Social Credit candidate, who had the smallest number of first choice among his running mates and stood sixteenth in the field of 29 candidates on the tally of first choices. Similarly the second Liberal elected stood fourth in his own party on the first count and twelfth in the field of 29.

In Calgary the subsequent stage of the count likewise altered the order of standing of the Social Credit candidates, illustrating further how the single transferable vote method of P. R. permits the voters to exercise selection among the candidates of the powerful party at the same time that the contest between parties is resolved.

The results are given separately in the accompanying tables for Calgary, Edmonton and the rural area. The participation, in terms of number listed as eligible, was 48 per cent, 5 per cent and 65 per cent, respectively. The percentage of rejected ballots was 4 per cent, 10 per cent and 6 per cent respectively.





Making the All-America try before the jury at San Antonio is Mrs. C. L. Schloss, left, spokesman for Bemidji, Minnesota. Bemidji was one of 22 cities invited to present their stories of civic improvement at the National Conference on Government. The eleven winning cities will be announced in "Look" magazine in the February 10 issue, out January 27, and in the February issue of the NATIONAL MUNICIPAL REVIEW.

## Former League Secretary Given Government Award

Howard P. Jones, former executive secretary of the League and now counselor of the American Embassy at Taipei, Formosa, has been given the Meritorious Service Award by the U. S. Department of State in recognition of his work for the department.

Mr. Jones has been in Formosa since January 1952. For five months prior to October 1952, he was Charge d'Affaires of the Embassy at Taipei in the absence of Minister Karl Rankin. He is currently serving as Deputy Chief of Mission.

After achieving the rank of Colonel in the recent war, Mr. Jones held high posts in Berlin.

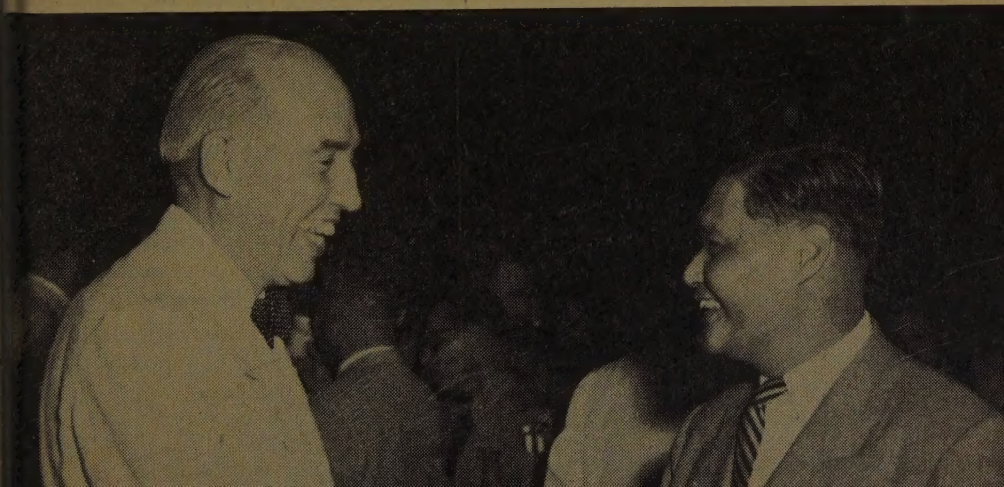
Howard P. Jones, left, former League secretary and now counselor of the American Embassy at Taipei, Formosa, shaking hands with George Yeh, Chinese Foreign Minister, at a reception given on the occasion of Mr. Yeh's departure for the United States to attend the General Assembly of the United Nations recently. Mrs. Jones can be seen at the extreme left.

## League Moves Offices Upstairs

The League offices have been moved from the 4th to the 18th (top) floor of 299 Broadway, New York City. The move was arranged to make the League's old offices available to the Municipal Civil Service Commission and to obtain better quarters.

Larger by more than 700 feet, the new office has several additional private offices for the enlarged staff as well as better space for the League's library and for office supplies and equipment.

A committee was authorized by the Council at its annual meeting in November to look for a small, permanent building for the League.







Views from foreign lands contributed to the session on International Aspects of Local Government during the National Conference on Government. Here Gregorio A. Ejercito, administrative assistant to the mayor of Manila, speaks from his experiences in the Philippines. Other panel members are (left to right) Paul J. Hallvar, mayor of Jakobstad, Finland; John D. Corcoran, Public Administration Service, Chicago, who presided; Felipe Gutierrez Zorrilla, staff member of the Instituto de Estudios Sociales de Monterrey, Mexico; Thomas S. Sutherland, southwest regional director, Institute of International Education; George A. Warp, University of Minnesota; and Peter W. Gunther, executive secretary, State Association of Citizen Councils of Baden-Wurttemberg, Germany.

## Conference

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attended."—KIMBROUGH OWEN, Director of Research, Public Affairs Research Council of Louisiana.

"I think the Conference was definitely the best one I have attended. The session on 'suburbanitis' seemed to have stirred real interest, and I know I got a good bit of information from it." —WINSTON W. CROUCH, Director, Bureau of Governmental Research, University of California (Los Angeles).

"I am doubly proud of this Conference, first for San Antonio and second for the League, as I feel that it was an outstanding success for both."—ALEX R. THOMAS, Chairman, San Antonio Citizens' Committee, and NML Regional Vice President.

"I heard many favorable comments and all agreed the meetings were interesting, informative and educational." —GLENN K. SHRIVER, Staff Member, Committee on Government Operations, United States Senate.

"The Conference was the most rewarding experience of my stay in the United States. It gave me the 'feel' of your citizen-government relationships."

—PETER W. GUNTHER, Executive Secretary, State Association of Citizen Councils of Baden-Wurttemberg, Germany

"Four of our members went to all the gatherings and returned very enthusiastic about the programs which they heard and the problems which were discussed. Congratulations for the success of your convention." — ANTONIO RODRIGUEZ, President, Instituto Estudios Sociales de Monterrey, Mexico

These and other comments point to one central fact, that the chance to rub elbows and exchange ideas is stimulating to the public officials, political scientists, business leaders and members of citizens' groups who gather annually at these Conferences for a common purpose—to find ways and means of improving government.

A total of 1,004 people, a new high registered at the Conference. In addition, members of San Antonio citizen organizations who were present sponsors of the various luncheons brought the total attendance to 1,300. Registrants from 35 states, as well as from Mexico, Puerto Rico, Canada, Germany, Finland, Thailand and Philippine Islands made up the attendance.